

**Proceedings  
of  
State Board  
of  
Equalization  
of  
North Dakota  
2006**

Compiled by

CORY FONG

**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 2006



I, Cory Fong, 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 2006.

Dated at Bismarck, North Dakota, this 31<sup>st</sup> day of December 2006.

CORY FONG  
TAX COMMISSIONER AND SECRETARY  
OF THE STATE BOARD OF EQUALIZATION

**MEMBERS OF THE STATE BOARD OF EQUALIZATION**

**2006**

John Hoeven..... Governor  
Kelly Schmidt ..... State Treasurer  
Bob Peterson ..... State Auditor  
Roger Johnson..... Commissioner of Agriculture  
Cory Fong ..... 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	(1)(2)	(3)	No Change
Dickey	(4)	No change	No Change
Divide	No Change	No Change	No Change
Dunn	No Change	No Change	No Change
Eddy	No Change	No Change	No Change
Emmons	No Change	No Change	No Change
Foster	No Change	No Change	No Change
Golden Valley	No Change	No Change	No Change
Grand Forks	No Change	(5)	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	+ 4%
Mountrail	No Change	No Change	No Change
Nelson	No Change	No Change (6)	(7)
Oliver	No Change	No Change	No Change
Pembina	No Change	No Change	No change
Pierce	No Change	No Change	No change
Ramsey	No Change	No Change	No Change
Ransom	No Change	No Change	No Change
Renville	No Change	+ 6%	No Change
Richland	No Change	No Change	No Change

## EQUALIZATION OF LOCALLY ASSESSED PROPERTY

<u>County</u>	<u>Commercial</u>	<u>Residential</u>	<u>Agricultural</u>
Rolette	No Change	No Change	No Change
Sargent	No Change	No Change	No Change
Sheridan	No Change	No Change	No Change
Sioux	No Change	No Change (8)	No Change
Slope	No Change	No Change	No Change
Stark	No Change	No Change	No Change
Steele	No Change	No Change	No Change
Stutsman	No Change	No Change	No Change
Towner	No Change	No Change	No Change
Traill	+ 4%	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) Assess at current market value 56 percent of the parcel of land legally described as Lot 1, Block 3, Industrial Park Addition, Langdon, because it is not used by the Langdon Area Hockey Boosters in the operation of Dakota Spirit Arena. The Langdon City Assessor should review the operational status of the arena for each future assessment year to determine taxable/exempt status of the property.
  
- (2) Increase the true and full value of the Langdon Motor Inn, legally described as Lots 1-4 and the E. 60 feet of Lots 21-24, Block 26, Original Townsite to Langdon, by 8 percent and round the calculation to the nearest \$100. The 2006 recommended value would be \$384,400.

## **EQUALIZATION OF LOCALLY ASSESSED PROPERTY**

- (3) Increase residential valuations in all Cavalier County townships by 16 percent and increase residential valuations in the City of Munich by 36 percent. Cavalier County assessment officials are directed to review and equalize all residential properties for 2007.
- (4) Reduce Dickey County commercial assessments by 8 percent, excluding the City of Oakes. Reassess all Dickey County commercial property for 2007.
- (5) Reduce the assessment on the residence of Dennis and Linda Johnson, legally described as Lot 17, Block 1, Ruttle's Outlots to Inkster, by 18 percent and round the calculation to the nearest \$100. The recommended value for 2006 would be \$40,300. The Inkster assessment official is directed to inspect and value all residential property at current market value and equalize assessments among similar properties for 2007.
- (6) Nelson County is directed to review township residential values, especially in Williams Township, and to examine location adjustments for newer, higher-priced residences.
- (7) Reduce the true and full value of the NE  $\frac{1}{4}$  of 17-152-59 by 7 percent, to reflect classification of 112.4 acres as inundated agricultural land.
- (8) Sioux County is directed to review assessment of residential land in the City of Solen, and reassess Solen residential structures and all other residential property in the county for 2007.

### **STATE GAME AND FISH, NATIONAL GUARD, BOARD OF UNIVERSITY AND SCHOOL LANDS, FARMLAND OR RANCLAND OWNED BY NONPROFIT ORGANIZATIONS FOR CONSERVATION PURPOSES, AND LAND ACQUIRED FOR THE DEVILS LAKE PROJECT BY THE STATE WATER COMMISSION ASSESSMENTS**

It was moved by Mr. Peterson and seconded by Ms. Schmidt that the Board make the same changes that were made to agricultural land to State Game and Fish land, National Guard land, Board of University and School Lands land, Farmland or Ranchland Owned by Nonprofit Organizations for Conservation Purposes, and land acquired for the Devils Lake project by the State Water Commission.

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

## **STATE MEDICAL CENTER LEVY**

It was moved by Mr. Johnson and seconded by Mr. Peterson 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 2006 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 2006.

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>
FPL Energy Burleigh County Wind	\$20,845,500	\$380,100
FPL Energy North Dakota Wind	29,256,000	1,024,500
Montana-Dakota Utilities Company	56,422,000	5,642,200
Moorhead Public Service Department	283,000	28,300
Northern Municipal Power Agency	311,000	31,100
Northwestern Public Service	638,000	63,800
Otter Tail Power Company	71,047,000	7,104,700
Rainbow Energy Marketing Corporation	59,900	5,990
Velva Wind Farm	5,197,500	165,500
Xcel Energy	88,753,000	8,875,300

### AIR TRANSPORTATION COMPANIES

	<u>Assessed Value</u>	<u>Taxable Value</u>
Allegiant Air LLC	\$ 144,000	\$ 14,400
Federal Express Corporation	824,000	82,400
Great Lakes Aviation Ltd.	66,000	6,600
Mesaba Aviation, Inc.	114,000	11,400
Northwest Airlines, Inc.	3,064,000	306,400
Pinnacle Airlines Inc.	45,000	4,500
Skywest Airlines	435,000	43,500

### RAILROAD COMPANIES

	<u>Assessed Value</u>	<u>Taxable Value</u>
Burlington Northern and Santa Fe Railway	\$143,000,000	\$14,300,000
Dakota, Missouri Valley & Western	5,211,000	521,100
Northern Plains Railroad	2,662,000	266,200
Red River Valley & Western Railroad	14,542,000	1,454,200
Soo Line Railroad	22,556,000	2,255,600

### TELECOMMUNICATIONS GROSS RECEIPTS TAX

It was moved by Mr. Johnson and seconded by Ms. Schmidt that the Board approve 2006 telecommunications gross receipts taxes in the amount of \$9,642,782.69.

Upon roll call, all members present voted "aye." Motion carried. Subsequent additions brought the total to \$9,644,290.92 as of November 2, 2006.



## PIPELINE COMPANIES

	<u>Assessed Value</u>	<u>Taxable Value</u>
Alliance Pipeline	\$217,226,000	\$21,722,600
Amerada Hess	10,817,000	1,081,700
Archer Daniels Midland	132,000	13,200
Bear Paw Energy Inc.	23,755,000	2,375,500
Belle Fourche Pipeline Company	2,819,000	281,900
Bridger Pipeline LLC	1,682,000	168,200
Cenex Pipeline Company	10,281,000	1,028,100
Dome Pipeline Corporation	9,398,000	939,800
Enbridge Energy, LP	14,601,000	1,460,100
Enbridge Pipelines (North Dakota) Inc.	18,682,000	1,868,200
Kaneb Pipeline Operating Partnership L.P.	12,265,000	1,226,500
Magellan PipeLine Company LLC	4,580,000	458,000
Northern Border Pipeline Company	156,176,000	15,617,600
Petro-Hunt LLC	389,000	38,900
Petro-Hunt LLC et al	33,400	3,340
Plains Pipeline LP	17,584,000	1,758,400
Prairielands Energy Marketing, Inc.	37,000	3,700
Roughrider Pipeline Company	177,500	17,750
Tesoro High Plains Company	13,802,000	1,380,200
Viking Gas Transmission Company	69,500	6,950
Williston Basin Interstate Pipeline	30,763,000	3,076,300

## CARBON DIOXIDE PIPELINE COMPANIES

	<u>Assessed Value</u>	<u>Taxable Value</u>
Dakota Gasification Company	\$21,703,000	\$2,170,300

## MISCELLANEOUS COMPANIES

	<u>Assessed Value</u>	<u>Taxable Value</u>
Bridge Company	\$114,000	\$11,400

**NEW AND EXPANDING BUSINESS INCOME TAX EXEMPTIONS  
BEFORE THE STATE BOARD OF EQUALIZATION OF NORTH DAKOTA  
2006**

<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. P.O. Box 508 Jamestown, ND 58402-0508	639	100 percent for 5 years on expansion	Granted	7/06/2006
Blue Flint Ethanol, LLC 2841 3 <sup>rd</sup> St. SW Underwood, ND 58576-9659	641	100 percent for 5 years	Granted	11/02/2006
Dakota Pharmaceutical Pkging., LLC 4733 Amber Valley Pkwy. Fargo, ND 58104-8614	637	100 percent for 5 years	Granted	5/04/2006
Gold Energy LLC 1183 6 <sup>th</sup> St. S Wahpeton, ND 58075-4802	635	100 percent for 5 years	Granted	2/02/2006
Holland America Line N.D. Inc. and affiliates 310 Airport Rd. Williston, ND 58801-2977	632	100 percent for 5 years	Granted	1/05/2006
North Dakota Natural Beef LLC 5800 Franklin St., Ste. 101 Denver, CO 80216-1249	636	100 percent for 5 years	Granted	4/06/2006
Ross, Cynthia and Ross, Nicole 396 8 <sup>th</sup> St. SE Dickinson, ND 58601-6658	638	100 percent for 5 years	Denied	5/04/2006
Sheyenne Dakota, Inc. 200 7 <sup>th</sup> Ave. NW West Fargo, ND 58078-1054	633	100 percent for 5 years on expansion	Granted	3/02/2006
US Bio Hankinson 5500 Cenex Drive Inver Grove Hgts., MN 55077-1733	640	100 percent for 5 years	Granted	9/07/2006
White Drug Co. of Jamestown, Inc. 712 38 <sup>th</sup> St. NW Fargo, ND 58102-2955	634	100 percent for 5 years on expansion	Granted	3/02/2006

**2006 Abstract of Assessments as Equalized by the State Board of Equalization**

<b>Adams County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 7,205,609
Acres: 606,989.09		Land: 3,467,741	1,700,511	No. of Homestead Credits: 34
T and F Per Acre: 169.26		Structures: 27,390,691	11,895,526	Homestead Credit Amount: 22,656
True and Full Value: 102,739,825	True and Full Value: 30,858,432		13,596,037	Subtotal Real Property: 7,182,953
Assessed Value: 51,370,715	Assessed Value: 15,429,501		6,798,082	Railroads and Utilities: 324,391
Taxable Value: 5,137,096	Taxable Value: 1,388,679		679,834	Total Taxable Value: 7,507,344
<b>Barnes County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 31,937,116
Acres: 920,060.90		Land: 29,035,554	9,776,925	No. of Homestead Credits: 88
T and F Per Acre: 385.25		Structures: 197,726,870	70,402,415	Homestead Credit Amount: 100,030
True and Full Value: 354,457,240	True and Full Value: 226,762,424		80,179,340	Subtotal Real Property: 31,837,086
Assessed Value: 177,228,620	Assessed Value: 113,381,212		40,089,670	Railroads and Utilities: 5,790,042
Taxable Value: 17,722,863	Taxable Value: 10,205,281		4,008,972	Total Taxable Value: 37,627,128
<b>Benson County</b>		Woodland Acres: 202.10		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 13,134,977
Acres: 776,768.29		Land: 3,667,236	2,100,790	No. of Homestead Credits: 52
T and F Per Acre: 274.23		Structures: 31,339,094	16,066,712	Homestead Credit Amount: 37,775
True and Full Value: 213,015,840	True and Full Value: 35,006,330		18,167,502	Subtotal Real Property: 13,097,202
Assessed Value: 106,507,920	Assessed Value: 17,503,165		9,083,751	Railroads and Utilities: 692,463
Taxable Value: 10,651,219	Taxable Value: 1,575,360		908,398	Total Taxable Value: 13,789,665
<b>Billings County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 3,462,550
Acres: 364,535.92		Land: 1,332,289	5,970,793	No. of Homestead Credits: 0
T and F Per Acre: 111.77		Structures: 7,841,410	14,279,058	Homestead Credit Amount: 0
True and Full Value: 40,742,468	True and Full Value: 9,173,699		20,249,851	Subtotal Real Property: 3,462,550
Assessed Value: 20,371,234	Assessed Value: 4,586,850		10,124,929	Railroads and Utilities: 1,681,184
Taxable Value: 2,037,203	Taxable Value: 412,845		1,012,502	Total Taxable Value: 5,143,734
<b>Bottineau County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 23,628,656
Acres: 1,019,014.21		Land: 52,445,700	13,822,546	No. of Homestead Credits: 61
T and F Per Acre: 277.51		Structures: 108,006,800	31,540,500	Homestead Credit Amount: 40,768
True and Full Value: 282,783,500	True and Full Value: 160,452,500		45,363,046	Subtotal Real Property: 23,587,888
Assessed Value: 141,391,750	Assessed Value: 80,226,250		22,681,526	Railroads and Utilities: 2,405,613
Taxable Value: 14,139,175	Taxable Value: 7,221,229		2,268,252	Total Taxable Value: 25,993,501
<b>Bowman County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 8,400,440
Acres: 667,547.57		Land: 8,281,570	3,654,870	No. of Homestead Credits: 32
T and F Per Acre: 144.68		Structures: 44,310,481	20,435,903	Homestead Credit Amount: 35,185
True and Full Value: 96,580,658	True and Full Value: 52,592,051		24,090,773	Subtotal Real Property: 8,365,255
Assessed Value: 48,290,329	Assessed Value: 26,296,031		12,045,404	Railroads and Utilities: 1,623,387
Taxable Value: 4,829,252	Taxable Value: 2,366,639		1,204,549	Total Taxable Value: 9,988,642
<b>Burke County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 8,101,050
Acres: 651,195.07		Land: 1,464,927	1,602,692	No. of Homestead Credits: 16
T and F Per Acre: 201.92		Structures: 15,061,755	14,052,057	Homestead Credit Amount: 9,648
True and Full Value: 131,490,850	True and Full Value: 16,526,682		15,654,749	Subtotal Real Property: 8,091,402
Assessed Value: 65,745,425	Assessed Value: 8,263,672		7,827,395	Railroads and Utilities: 583,468
Taxable Value: 6,574,544	Taxable Value: 743,758		782,748	Total Taxable Value: 8,674,870

**2006 Abstract of Assessments as Equalized by the State Board of Equalization**

<b>Burleigh County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 194,063,030
Acres: 938,565.62		Land: 425,269,494	307,602,004	No. of Homestead Credits: 211
T and F Per Acre: 185.05		Structures: 2,380,614,858	874,681,462	Homestead Credit Amount: 432,295
True and Full Value: 173,681,092	True and Full Value: 2,805,884,352	1,182,283,466		Subtotal Real Property: 193,630,735
Assessed Value: 86,840,546	Assessed Value: 1,402,942,176	591,141,733		Railroads and Utilities: 3,755,039
Taxable Value: 8,684,055	Taxable Value: 126,264,798	59,114,177		Total Taxable Value: 197,385,774
<b>Cass County</b>		Woodland Acres:		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 394,167,970
Acres: 1,053,491.00		Land: 814,589,350	533,215,500	No. of Homestead Credits: 182
T and F Per Acre: 571.18		Structures: 4,035,364,500	2,383,448,800	Homestead Credit Amount: 365,495
True and Full Value: 601,736,300	True and Full Value: 4,849,953,850	2,916,664,300		Subtotal Real Property: 393,802,475
Assessed Value: 300,868,150	Assessed Value: 2,424,976,925	1,458,332,150		Railroads and Utilities: 7,662,513
Taxable Value: 30,086,815	Taxable Value: 218,247,940	145,833,215		Total Taxable Value: 401,464,988
<b>Cavalier County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 21,024,729
Acres: 913,380.34		Land: 5,472,221	3,708,792	No. of Homestead Credits: 52
T and F Per Acre: 369.10		Structures: 56,667,057	23,729,627	Homestead Credit Amount: 30,130
True and Full Value: 337,124,816	True and Full Value: 62,139,278	27,438,419		Subtotal Real Property: 20,994,599
Assessed Value: 168,562,412	Assessed Value: 31,069,649	13,719,216		Railroads and Utilities: 357,425
Taxable Value: 16,856,241	Taxable Value: 2,796,551	1,371,937		Total Taxable Value: 21,352,024
<b>Dickey County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 17,093,550
Acres: 706,022.18		Land: 5,054,251	2,626,905	No. of Homestead Credits: 32
T and F Per Acre: 346.72		Structures: 68,774,167	27,995,002	Homestead Credit Amount: 20,545
True and Full Value: 244,793,911	True and Full Value: 73,828,418	30,621,907		Subtotal Real Property: 17,073,005
Assessed Value: 122,396,956	Assessed Value: 36,914,311	15,310,990		Railroads and Utilities: 390,363
Taxable Value: 12,239,696	Taxable Value: 3,322,581	1,531,273		Total Taxable Value: 17,463,368
<b>Divide County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 9,410,865
Acres: 783,312.34		Land: 1,985,430	1,113,900	No. of Homestead Credits: 15
T and F Per Acre: 207.54		Structures: 15,487,389	8,806,100	Homestead Credit Amount: 9,061
True and Full Value: 162,567,970	True and Full Value: 17,472,819	9,920,000		Subtotal Real Property: 9,401,804
Assessed Value: 81,283,985	Assessed Value: 8,736,412	4,960,000		Railroads and Utilities: 234,906
Taxable Value: 8,128,399	Taxable Value: 786,466	496,000		Total Taxable Value: 9,636,710
<b>Dunn County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 8,013,610
Acres: 999,077.24		Land: 1,328,897	1,220,592	No. of Homestead Credits: 42
T and F Per Acre: 133.02		Structures: 20,127,168	6,842,465	Homestead Credit Amount: 30,307
True and Full Value: 132,895,200	True and Full Value: 21,456,065	8,063,057		Subtotal Real Property: 7,983,303
Assessed Value: 66,447,600	Assessed Value: 10,728,182	4,031,598		Railroads and Utilities: 4,559,030
Taxable Value: 6,644,760	Taxable Value: 965,609	403,241		Total Taxable Value: 12,542,333
<b>Eddy County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 5,776,280
Acres: 373,953.58		Land: 1,970,980	857,530	No. of Homestead Credits: 33
T and F Per Acre: 233.11		Structures: 20,969,320	6,832,140	Homestead Credit Amount: 22,545
True and Full Value: 87,172,120	True and Full Value: 22,940,300	7,689,670		Subtotal Real Property: 5,753,735
Assessed Value: 43,586,060	Assessed Value: 11,470,150	3,844,835		Railroads and Utilities: 727,494
Taxable Value: 4,359,460	Taxable Value: 1,032,335	384,485		Total Taxable Value: 6,481,229

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<b>Emmons County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 12,210,510
Acres: 927,549.55		Land: 4,841,667	2,061,606	No. of Homestead Credits: 54
T and F Per Acre: 209.85		Structures: 34,220,301	12,342,468	Homestead Credit Amount: 49,713
True and Full Value: 194,641,882	True and Full Value: 39,061,968		14,404,074	Subtotal Real Property: 12,160,797
Assessed Value: 97,320,950	Assessed Value: 19,530,989		7,202,039	Railroads and Utilities: 2,142,812
Taxable Value: 9,732,423	Taxable Value: 1,757,859		720,228	Total Taxable Value: 14,303,609
<b>Foster County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 10,459,566
Acres: 398,371.37		Land: 5,272,825	4,218,740	No. of Homestead Credits: 20
T and F Per Acre: 309.21		Structures: 48,898,565	33,037,980	Homestead Credit Amount: 18,803
True and Full Value: 123,179,300	True and Full Value: 54,171,390		37,256,720	Subtotal Real Property: 10,440,763
Assessed Value: 61,589,650	Assessed Value: 27,085,695		18,628,360	Railroads and Utilities: 2,426,864
Taxable Value: 6,158,965	Taxable Value: 2,437,764		1,862,837	Total Taxable Value: 12,867,627
<b>Golden Valley County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 4,702,954
Acres: 507,681.69		Land: 1,915,000	1,347,200	No. of Homestead Credits: 24
T and F Per Acre: 137.45		Structures: 17,064,400	5,851,600	Homestead Credit Amount: 17,995
True and Full Value: 69,778,700	True and Full Value: 18,979,400		7,198,800	Subtotal Real Property: 4,684,959
Assessed Value: 34,889,350	Assessed Value: 9,489,700		3,599,400	Railroads and Utilities: 890,621
Taxable Value: 3,488,935	Taxable Value: 854,079		359,940	Total Taxable Value: 5,575,580
<b>Grand Forks County</b>		Woodland Acres: 4,209.72		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 159,544,637
Acres: 847,059.88		Land: 347,060,110	212,537,485	No. of Homestead Credits: 170
T and F Per Acre: 489.91		Structures: 1,541,779,080	863,337,116	Homestead Credit Amount: 321,956
True and Full Value: 414,983,700	True and Full Value: 1,888,839,190		1,075,874,601	Subtotal Real Property: 159,222,681
Assessed Value: 207,491,850	Assessed Value: 944,419,595		537,937,301	Railroads and Utilities: 3,298,053
Taxable Value: 20,749,185	Taxable Value: 85,001,712		53,793,740	Total Taxable Value: 162,520,734
<b>Grant County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 8,897,508
Acres: 1,012,929.75		Land: 1,495,030	534,900	No. of Homestead Credits: 37
T and F Per Acre: 149.14		Structures: 21,260,700	5,863,000	Homestead Credit Amount: 27,305
True and Full Value: 151,072,100	True and Full Value: 22,755,730		6,397,900	Subtotal Real Property: 8,870,203
Assessed Value: 75,536,050	Assessed Value: 11,377,865		3,198,950	Railroads and Utilities: 51,763
Taxable Value: 7,553,605	Taxable Value: 1,024,008		319,895	Total Taxable Value: 8,921,966
<b>Griggs County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 8,927,755
Acres: 443,294.74		Land: 1,966,917	1,171,990	No. of Homestead Credits: 32
T and F Per Acre: 324.88		Structures: 23,542,648	10,400,711	Homestead Credit Amount: 22,009
True and Full Value: 144,017,918	True and Full Value: 25,509,565		11,572,701	Subtotal Real Property: 8,905,746
Assessed Value: 72,009,004	Assessed Value: 12,754,803		5,786,367	Railroads and Utilities: 474,182
Taxable Value: 7,201,026	Taxable Value: 1,148,069		578,660	Total Taxable Value: 9,379,928
<b>Hettinger County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 9,750,654
Acres: 705,092.64		Land: 816,920	673,210	No. of Homestead Credits: 38
T and F Per Acre: 240.16		Structures: 19,313,550	6,865,810	Homestead Credit Amount: 24,878
True and Full Value: 169,332,750	True and Full Value: 20,130,470		7,539,020	Subtotal Real Property: 9,725,776
Assessed Value: 84,666,375	Assessed Value: 10,065,235		3,769,510	Railroads and Utilities: 86,940
Taxable Value: 8,467,798	Taxable Value: 905,893		376,963	Total Taxable Value: 9,812,716

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<b>Kidder County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 9,555,785
Acres: 823,333.74		Land: 5,608,300	1,078,679	No. of Homestead Credits: 29
T and F Per Acre: 181.31		Structures: 30,638,720	8,129,784	Homestead Credit Amount: 26,848
True and Full Value: 149,278,706	True and Full Value: 36,247,020		9,208,463	Subtotal Real Property: 9,528,937
Assessed Value: 74,639,353	Assessed Value: 18,123,510		4,604,338	Railroads and Utilities: 691,475
Taxable Value: 7,463,935	Taxable Value: 1,631,405		460,445	Total Taxable Value: 10,220,412
<b>LaMoure County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 17,224,240
Acres: 718,881.85		Land: 3,070,710	1,007,782	No. of Homestead Credits: 40
T and F Per Acre: 399.11		Structures: 41,725,000	16,233,670	Homestead Credit Amount: 30,856
True and Full Value: 286,914,500	True and Full Value: 44,795,710		17,241,452	Subtotal Real Property: 17,193,384
Assessed Value: 143,457,250	Assessed Value: 22,397,891		8,620,728	Railroads and Utilities: 1,467,984
Taxable Value: 14,345,725	Taxable Value: 2,016,427		862,088	Total Taxable Value: 18,661,368
<b>Logan County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 7,039,369
Acres: 611,800.45		Land: 1,496,300	763,160	No. of Homestead Credits: 25
T and F Per Acre: 189.54		Structures: 19,427,400	5,228,940	Homestead Credit Amount: 21,565
True and Full Value: 115,960,100	True and Full Value: 20,923,700		5,992,100	Subtotal Real Property: 7,017,804
Assessed Value: 57,980,050	Assessed Value: 10,461,850		2,996,050	Railroads and Utilities: 101,332
Taxable Value: 5,798,005	Taxable Value: 941,753		299,611	Total Taxable Value: 7,119,136
<b>McHenry County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 17,050,284
Acres: 1,127,032.56		Land: 6,033,370	1,754,648	No. of Homestead Credits: 68
T and F Per Acre: 216.71		Structures: 63,692,757	32,250,362	Homestead Credit Amount: 50,255
True and Full Value: 244,234,126	True and Full Value: 69,726,127		34,005,010	Subtotal Real Property: 17,000,029
Assessed Value: 122,117,070	Assessed Value: 34,863,516		17,002,635	Railroads and Utilities: 5,827,408
Taxable Value: 12,212,184	Taxable Value: 3,137,796		1,700,304	Total Taxable Value: 22,827,437
<b>McIntosh County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 8,376,382
Acres: 601,472.63		Land: 2,074,157	1,835,748	No. of Homestead Credits: 51
T and F Per Acre: 203.68		Structures: 34,312,975	10,427,391	Homestead Credit Amount: 43,864
True and Full Value: 122,508,827	True and Full Value: 36,387,132		12,263,139	Subtotal Real Property: 8,332,518
Assessed Value: 61,255,803	Assessed Value: 18,193,716		6,131,603	Railroads and Utilities: 1,850,198
Taxable Value: 6,125,696	Taxable Value: 1,637,500		613,186	Total Taxable Value: 10,182,716
<b>McKenzie County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 11,708,815
Acres: 1,064,154.26		Land: 5,250,406	2,933,382	No. of Homestead Credits: 13
T and F Per Acre: 156.73		Structures: 39,791,434	23,879,180	Homestead Credit Amount: 12,545
True and Full Value: 166,779,864	True and Full Value: 45,041,840		26,812,562	Subtotal Real Property: 11,696,270
Assessed Value: 83,389,932	Assessed Value: 22,520,932		13,406,286	Railroads and Utilities: 5,295,767
Taxable Value: 8,341,127	Taxable Value: 2,026,980		1,340,708	Total Taxable Value: 16,992,037
<b>McLean County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 28,056,812
Acres: 1,144,250.26		Land: 26,716,520	10,526,750	No. of Homestead Credits: 58
T and F Per Acre: 287.98		Structures: 176,890,000	37,816,900	Homestead Credit Amount: 43,201
True and Full Value: 329,520,000	True and Full Value: 203,606,520		48,343,650	Subtotal Real Property: 28,013,611
Assessed Value: 164,760,000	Assessed Value: 101,803,261		24,171,826	Railroads and Utilities: 578,795
Taxable Value: 16,476,003	Taxable Value: 9,163,602		2,417,207	Total Taxable Value: 28,592,406

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<b>Mercer County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 17,355,274
Acres: 577,617.19		Land: 25,076,450	14,758,352	No. of Homestead Credits: 89
T and F Per Acre: 178.81		Structures: 169,630,174	53,798,400	Homestead Credit Amount: 105,131
True and Full Value: 103,285,894	True and Full Value: 194,706,624		68,556,752	Subtotal Real Property: 17,250,143
Assessed Value: 51,642,947	Assessed Value: 97,353,312		34,278,376	Railroads and Utilities: 533,968
Taxable Value: 5,164,552	Taxable Value: 8,762,868		3,427,854	Total Taxable Value: 17,784,111
<b>Morton County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 54,726,776
Acres: 1,165,373.48		Land: 86,311,650	68,561,686	No. of Homestead Credits: 186
T and F Per Acre: 148.65		Structures: 616,815,478	219,893,674	Homestead Credit Amount: 300,192
True and Full Value: 173,230,500	True and Full Value: 703,127,128		288,455,360	Subtotal Real Property: 54,426,584
Assessed Value: 86,615,250	Assessed Value: 351,563,564		144,227,680	Railroads and Utilities: 7,027,776
Taxable Value: 8,661,525	Taxable Value: 31,642,455		14,422,796	Total Taxable Value: 61,454,360
<b>Mountrail County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 15,052,826
Acres: 1,078,614.28		Land: 5,242,880	4,429,670	No. of Homestead Credits: 41
T and F Per Acre: 194.30		Structures: 59,741,100	28,551,350	Homestead Credit Amount: 31,138
True and Full Value: 209,579,800	True and Full Value: 64,983,980		32,981,020	Subtotal Real Property: 15,021,688
Assessed Value: 104,789,900	Assessed Value: 32,491,991		16,490,512	Railroads and Utilities: 1,291,420
Taxable Value: 10,478,990	Taxable Value: 2,924,779		1,649,057	Total Taxable Value: 16,313,108
<b>Nelson County</b>		Woodland Acres: 145.20		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 10,897,888
Acres: 613,377.10		Land: 1,795,078	808,410	No. of Homestead Credits: 38
T and F Per Acre: 292.19		Structures: 24,155,535	14,562,028	Homestead Credit Amount: 17,322
True and Full Value: 179,225,419	True and Full Value: 25,950,613		15,370,438	Subtotal Real Property: 10,880,566
Assessed Value: 89,612,739	Assessed Value: 12,975,349		7,685,219	Railroads and Utilities: 353,308
Taxable Value: 8,961,510	Taxable Value: 1,167,842		768,536	Total Taxable Value: 11,233,874
<b>Oliver County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 5,442,662
Acres: 443,625.09		Land: 2,575,963	1,859,969	No. of Homestead Credits: 8
T and F Per Acre: 168.14		Structures: 23,915,667	8,559,781	Homestead Credit Amount: 7,923
True and Full Value: 74,589,249	True and Full Value: 26,491,630		10,419,750	Subtotal Real Property: 5,434,739
Assessed Value: 37,295,482	Assessed Value: 13,245,972		5,209,897	Railroads and Utilities: 409,251
Taxable Value: 3,729,517	Taxable Value: 1,192,153		520,992	Total Taxable Value: 5,843,990
<b>Pembina County</b>		Woodland Acres: 11,608.90		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 29,354,261
Acres: 685,039.56		Land: 12,783,803	5,359,051	No. of Homestead Credits: 38
T and F Per Acre: 601.92		Structures: 109,423,359	59,384,019	Homestead Credit Amount: 32,823
True and Full Value: 412,341,376	True and Full Value: 122,207,162		64,743,070	Subtotal Real Property: 29,321,438
Assessed Value: 206,172,617	Assessed Value: 61,104,272		32,371,597	Railroads and Utilities: 1,864,201
Taxable Value: 20,617,633	Taxable Value: 5,499,433		3,237,195	Total Taxable Value: 31,185,639
<b>Pierce County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 11,965,791
Acres: 638,109.86		Land: 5,381,919	2,992,387	No. of Homestead Credits: 35
T and F Per Acre: 243.00		Structures: 60,384,536	22,070,644	Homestead Credit Amount: 40,736
True and Full Value: 155,058,622	True and Full Value: 65,766,455		25,063,031	Subtotal Real Property: 11,925,055
Assessed Value: 77,530,673	Assessed Value: 32,883,549		12,531,587	Railroads and Utilities: 2,710,206
Taxable Value: 7,753,061	Taxable Value: 2,959,504		1,253,226	Total Taxable Value: 14,635,261

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<b>Ramsey County</b>		Woodland Acres: 81.60		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 26,051,487
Acres: 727,162.91		Land: 26,656,173	21,375,145	No. of Homestead Credits: 37
T and F Per Acre: 301.29		Structures: 187,763,831	87,565,848	Homestead Credit Amount: 44,337
True and Full Value: 219,086,926	True and Full Value: 214,420,004	108,940,993		Subtotal Real Property: 26,007,150
Assessed Value: 109,543,463	Assessed Value: 107,210,007	54,470,499		Railroads and Utilities: 883,710
Taxable Value: 10,954,639	Taxable Value: 9,649,653	5,447,195		Total Taxable Value: 26,890,860
<b>Ransom County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 14,785,075
Acres: 491,398.19		Land: 5,683,500	2,060,800	No. of Homestead Credits: 52
T and F Per Acre: 370.22		Structures: 78,648,000	35,799,100	Homestead Credit Amount: 22,758
True and Full Value: 181,925,200	True and Full Value: 84,331,500	37,859,900		Subtotal Real Property: 14,762,317
Assessed Value: 90,962,600	Assessed Value: 42,165,750	18,929,950		Railroads and Utilities: 2,315,145
Taxable Value: 9,096,260	Taxable Value: 3,795,820	1,892,995		Total Taxable Value: 17,077,462
<b>Renville County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 9,907,964
Acres: 534,829.69		Land: 2,505,200	1,281,869	No. of Homestead Credits: 8
T and F Per Acre: 310.40		Structures: 23,000,157	7,906,228	Homestead Credit Amount: 5,652
True and Full Value: 166,012,606	True and Full Value: 25,505,357	9,188,097		Subtotal Real Property: 9,902,312
Assessed Value: 83,006,303	Assessed Value: 12,752,681	4,594,072		Railroads and Utilities: 466,623
Taxable Value: 8,300,779	Taxable Value: 1,147,728	459,457		Total Taxable Value: 10,368,935
<b>Richland County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 46,487,978
Acres: 857,046.97		Land: 49,840,400	16,965,910	No. of Homestead Credits: 102
T and F Per Acre: 550.89		Structures: 279,232,100	144,466,700	Homestead Credit Amount: 101,518
True and Full Value: 472,135,975	True and Full Value: 329,072,500	161,432,610		Subtotal Real Property: 46,386,460
Assessed Value: 236,067,994	Assessed Value: 164,536,250	80,716,305		Railroads and Utilities: 5,047,115
Taxable Value: 23,606,798	Taxable Value: 14,809,539	8,071,641		Total Taxable Value: 51,433,575
<b>Rolette County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 9,800,605
Acres: 482,840.50		Land: 2,643,612	3,402,724	No. of Homestead Credits: 37
T and F Per Acre: 266.38		Structures: 48,936,502	17,570,076	Homestead Credit Amount: 33,495
True and Full Value: 128,617,094	True and Full Value: 51,580,114	20,972,800		Subtotal Real Property: 9,767,110
Assessed Value: 64,308,547	Assessed Value: 25,790,058	10,486,405		Railroads and Utilities: 513,584
Taxable Value: 6,430,856	Taxable Value: 2,321,105	1,048,644		Total Taxable Value: 10,280,694
<b>Sargent County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 16,503,013
Acres: 522,567.43		Land: 3,654,783	1,175,846	No. of Homestead Credits: 30
T and F Per Acre: 455.08		Structures: 53,728,815	39,422,037	Homestead Credit Amount: 21,082
True and Full Value: 237,807,749	True and Full Value: 57,383,598	40,597,883		Subtotal Real Property: 16,481,931
Assessed Value: 118,904,985	Assessed Value: 28,692,251	20,298,953		Railroads and Utilities: 468,548
Taxable Value: 11,890,786	Taxable Value: 2,582,311	2,029,916		Total Taxable Value: 16,950,479
<b>Sheridan County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 6,341,222
Acres: 562,562.36		Land: 503,845	516,041	No. of Homestead Credits: 17
T and F Per Acre: 201.80		Structures: 8,567,720	4,590,273	Homestead Credit Amount: 7,803
True and Full Value: 113,526,760	True and Full Value: 9,071,565	5,106,314		Subtotal Real Property: 6,333,419
Assessed Value: 56,763,380	Assessed Value: 4,535,800	2,553,167		Railroads and Utilities: 249,079
Taxable Value: 5,677,603	Taxable Value: 408,234	255,385		Total Taxable Value: 6,582,498



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<b>Sioux County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 2,068,519
Acres: 375,854.30		Land: 573,717	207,551	No. of Homestead Credits: 7
T and F Per Acre: 101.14		Structures: 2,085,790	748,236	Homestead Credit Amount: 3,475
True and Full Value: 38,014,086	True and Full Value: 2,659,507	955,787		Subtotal Real Property: 2,065,044
Assessed Value: 19,007,797	Assessed Value: 1,329,787	477,911		Railroads and Utilities: 6,121
Taxable Value: 1,901,024	Taxable Value: 119,705	47,790		Total Taxable Value: 2,071,165
<b>Slope County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 5,125,317
Acres: 612,187.95		Land: 50,691	215,264	No. of Homestead Credits: 17
T and F Per Acre: 160.97		Structures: 1,195,246	2,621,608	Homestead Credit Amount: 1,869
True and Full Value: 98,544,204	True and Full Value: 1,245,937	2,836,872		Subtotal Real Property: 5,123,448
Assessed Value: 49,272,837	Assessed Value: 622,971	1,418,455		Railroads and Utilities: 63,607
Taxable Value: 4,927,399	Taxable Value: 56,069	141,849		Total Taxable Value: 5,187,055
<b>Stark County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 42,874,136
Acres: 820,643.54		Land: 39,708,960	32,166,185	No. of Homestead Credits: 188
T and F Per Acre: 193.47		Structures: 522,237,606	160,753,750	Homestead Credit Amount: 336,394
True and Full Value: 158,773,900	True and Full Value: 561,946,566	192,919,935		Subtotal Real Property: 42,537,742
Assessed Value: 79,386,950	Assessed Value: 280,973,284	96,459,968		Railroads and Utilities: 2,049,418
Taxable Value: 7,938,695	Taxable Value: 25,289,441	9,646,000		Total Taxable Value: 44,587,160
<b>Steele County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 10,953,938
Acres: 445,783.36		Land: 2,107,258	1,007,393	No. of Homestead Credits: 8
T and F Per Acre: 437.57		Structures: 13,255,556	9,178,782	Homestead Credit Amount: 4,764
True and Full Value: 195,061,363	True and Full Value: 15,362,814	10,186,175		Subtotal Real Property: 10,949,174
Assessed Value: 97,530,689	Assessed Value: 7,681,459	5,093,142		Railroads and Utilities: 161,065
Taxable Value: 9,753,277	Taxable Value: 691,332	509,329		Total Taxable Value: 11,110,239
<b>Stutsman County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 50,376,451
Acres: 1,352,021.63		Land: 54,050,550	32,163,350	No. of Homestead Credits: 195
T and F Per Acre: 275.20		Structures: 397,859,300	196,542,550	Homestead Credit Amount: 243,074
True and Full Value: 372,073,100	True and Full Value: 451,909,850	228,705,900		Subtotal Real Property: 50,133,377
Assessed Value: 186,036,550	Assessed Value: 225,954,925	114,352,951		Railroads and Utilities: 3,745,023
Taxable Value: 18,603,655	Taxable Value: 20,337,470	11,435,326		Total Taxable Value: 53,878,400
<b>Towner County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 11,549,754
Acres: 641,368.35		Land: 2,865,034	1,649,038	No. of Homestead Credits: 15
T and F Per Acre: 310.43		Structures: 18,012,307	11,458,742	Homestead Credit Amount: 6,681
True and Full Value: 199,097,624	True and Full Value: 20,877,341	13,107,780		Subtotal Real Property: 11,543,073
Assessed Value: 99,548,812	Assessed Value: 10,438,671	6,553,894		Railroads and Utilities: 99,308
Taxable Value: 9,954,882	Taxable Value: 939,480	655,392		Total Taxable Value: 11,642,381
<b>Trail County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 26,601,502
Acres: 533,270.80		Land: 15,720,577	7,186,120	No. of Homestead Credits: 40
T and F Per Acre: 563.09		Structures: 136,535,062	87,528,034	Homestead Credit Amount: 51,654
True and Full Value: 300,278,444	True and Full Value: 152,255,639	94,714,154		Subtotal Real Property: 26,549,848
Assessed Value: 150,139,222	Assessed Value: 76,127,893	47,357,077		Railroads and Utilities: 503,924
Taxable Value: 15,014,168	Taxable Value: 6,851,602	4,735,732		Total Taxable Value: 27,053,772

**2006 Abstract of Assessments as Equalized by the State Board of Equalization**

<b>Walsh County</b>		Woodland Acres: 3,844.93			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>		
Acres:	794,585.48	Land:	16,827,360	8,378,210	
T and F Per Acre:	557.21	Structures:	<u>139,615,981</u>	<u>54,724,012</u>	
True and Full Value:	442,751,000	True and Full Value:	156,443,341	63,102,222	
Assessed Value:	221,375,500	Assessed Value:	78,221,709	31,551,115	
Taxable Value:	22,137,550	Taxable Value:	7,040,508	3,155,124	
				Subtotal Taxable Values:	32,333,182
				No. of Homestead Credits:	109
				Homestead Credit Amount:	<u>110,556</u>
				Subtotal Real Property:	32,222,626
				Railroads and Utilities:	<u>434,252</u>
				Total Taxable Value:	32,656,878
<b>Ward County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>		
Acres:	1,223,507.00	Land:	171,563,410	175,247,520	
T and F Per Acre:	279.61	Structures:	<u>1,430,164,600</u>	<u>535,097,100</u>	
True and Full Value:	342,107,600	True and Full Value:	1,601,728,010	710,344,620	
Assessed Value:	171,053,800	Assessed Value:	800,864,005	355,172,310	
Taxable Value:	17,105,380	Taxable Value:	72,077,760	35,517,231	
				Subtotal Taxable Values:	124,700,371
				No. of Homestead Credits:	185
				Homestead Credit Amount:	<u>325,492</u>
				Subtotal Real Property:	124,374,879
				Railroads and Utilities:	<u>3,358,091</u>
				Total Taxable Value:	127,732,970
<b>Wells County</b>		Woodland Acres: 126.20			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>		
Acres:	784,619.60	Land:	4,275,484	2,162,556	
T and F Per Acre:	322.08	Structures:	<u>52,718,245</u>	<u>21,008,048</u>	
True and Full Value:	252,714,120	True and Full Value:	56,993,729	23,170,604	
Assessed Value:	126,357,060	Assessed Value:	28,496,926	11,585,335	
Taxable Value:	12,635,706	Taxable Value:	2,564,996	1,158,555	
				Subtotal Taxable Values:	16,359,257
				No. of Homestead Credits:	29
				Homestead Credit Amount:	<u>25,454</u>
				Subtotal Real Property:	16,333,803
				Railroads and Utilities:	<u>2,520,776</u>
				Total Taxable Value:	18,854,579
<b>Williams County</b>		Woodland Acres:			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>		
Acres:	1,217,030.74	Land:	35,672,046	30,741,084	
T and F Per Acre:	178.31	Structures:	<u>378,382,382</u>	<u>139,203,596</u>	
True and Full Value:	217,005,628	True and Full Value:	414,054,428	169,944,680	
Assessed Value:	108,502,814	Assessed Value:	207,027,214	84,972,340	
Taxable Value:	10,850,847	Taxable Value:	18,633,245	8,497,505	
				Subtotal Taxable Values:	37,981,597
				No. of Homestead Credits:	172
				Homestead Credit Amount:	<u>214,840</u>
				Subtotal Real Property:	37,766,757
				Railroads and Utilities:	<u>3,609,952</u>
				Total Taxable Value:	41,376,709
<b>State Totals</b>		Woodland Acres: 20,218.65			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>		
Acres:	39,887,856.08	Land:	2,343,054,215	1,568,091,761	
T and F Per Acre:	277.95	Structures:	<u>13,978,244,139</u>	<u>6,545,677,295</u>	
True and Full Value:	11,086,828,502	True and Full Value:	16,321,298,354	8,113,769,056	
Assessed Value:	5,543,423,300	Assessed Value:	8,160,652,694	4,056,885,389	
Taxable Value:	554,352,482	Taxable Value:	734,479,950	405,690,117	
				Subtotal Taxable Values:	1,694,522,549
				No. of Homestead Credits:	3,192
				Homestead Credit Amount:	<u>3,964,396</u>
				Subtotal Real Property:	1,690,558,153
				Railroads and Utilities:	<u>96,656,983</u>
				Total Taxable Value:	1,787,215,136

**2006 Taxable Valuations of Railroad and Utility Companies  
Assessed by the State Board of Equalization**

County	Railroad	Pipeline	Electric and Gas	Miscel- laneous	Total
Adams	147,292	0	177,099	0	324,391
Barnes	1,030,585	4,607,339	152,118	0	5,790,042
Benson	224,929	323,801	143,733	0	692,463
Billings	345,360	1,325,616	10,208	0	1,681,184
Bottineau	108,824	2,048,798	247,991	0	2,405,613
Bowman	145,611	1,343,365	134,411	0	1,623,387
Burke	265,697	265,366	52,405	0	583,468
Burleigh	647,073	602,352	2,505,614	0	3,755,039
Cass	1,974,541	681,157	4,995,415	11,400	7,662,513
Cavalier	111,775	22,054	223,596	0	357,425
Dickey	102,957	62,370	225,036	0	390,363
Divide	87,416	105,766	41,724	0	234,906
Dunn	0	4,489,783	69,247	0	4,559,030
Eddy	296,791	342,630	88,073	0	727,494
Emmons	18,254	2,048,062	76,496	0	2,142,812
Foster	461,561	1,862,876	102,427	0	2,426,864
Golden Valley	360,758	491,119	38,744	0	890,621
Grand Forks	495,718	271,106	2,531,229	0	3,298,053
Grant	0	0	51,763	0	51,763
Griggs	314,497	73,856	85,829	0	474,182
Hettinger	0	14,516	72,424	0	86,940
Kidder	467,023	143,248	81,204	0	691,475
LaMoure	250,828	59,107	1,158,049	0	1,467,984
Logan	48,327	0	53,005	0	101,332
McHenry	946,032	4,529,397	351,979	0	5,827,408
McIntosh	13,522	1,720,371	116,305	0	1,850,198
McKenzie	7,167	5,239,267	49,333	0	5,295,767
McLean	133,668	56,175	388,952	0	578,795
Mercer	74,213	158,803	300,952	0	533,968
Morton	1,096,187	5,488,957	442,632	0	7,027,776
Mountrail	729,026	422,946	139,448	0	1,291,420
Nelson	201,769	33,754	117,785	0	353,308
Oliver	66,460	102,632	240,159	0	409,251
Pembina	129,275	1,472,286	262,640	0	1,864,201
Pierce	338,460	1,584,567	787,179	0	2,710,206
Ramsey	265,563	138,556	479,591	0	883,710
Ransom	312,988	1,849,568	152,589	0	2,315,145
Renville	57,389	357,784	51,450	0	466,623
Richland	521,077	3,546,894	979,144	0	5,047,115
Rolette	32,296	0	481,288	0	513,584
Sargent	246,007	0	222,541	0	468,548
Sheridan	33,090	0	215,989	0	249,079
Sioux	1,331	0	4,790	0	6,121
Slope	29,985	11,895	21,727	0	63,607
Stark	936,297	655,483	457,638	0	2,049,418
Steele	87,176	6,877	67,012	0	161,065
Stutsman	1,130,800	1,354,533	1,259,690	0	3,745,023
Towner	55,745	0	43,563	0	99,308
Traill	270,634	16,562	216,728	0	503,924
Walsh	223,949	15,860	194,443	0	434,252
Ward	1,365,788	740,267	1,252,036	0	3,358,091
Wells	603,174	1,686,555	231,047	0	2,520,776
Williams	982,215	2,152,663	475,074	0	3,609,952
Total	18,797,100	54,526,939	23,321,544	11,400	96,656,983

**2006 Allocation of Telecommunications Gross Receipts Tax**

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<b>County</b>	<b>Amount</b>
Adams	65,881.37
Barnes	227,814.04
Benson	130,447.32
Billings	24,310.85
Bottineau	102,349.15
Bowman	25,663.29
Burke	22,498.60
Burleigh	773,690.48
Cass	1,485,635.03
Cavalier	51,955.92
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	73,221.54
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	107,022.40
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
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Total:	8,399,643.36

**2006 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	8,985	61.40	4,493	449
Barnes	1,799.36	285,510	158.67	142,755	14,276
Benson	1,342.51	184,542	137.46	92,271	9,227
Bottineau	2,111.80	301,100	142.58	150,550	15,055
Bowman	1,021.22	174,270	170.65	87,135	8,714
Burke	465.93	53,600	115.04	26,800	2,680
Burleigh	11,536.07	2,070,592	179.49	1,035,296	103,530
Cass	1,613.90	472,500	292.77	236,250	23,625
Cavalier	8,578.97	1,544,240	180.00	772,120	77,212
Dickey	1,428.09	212,400	148.73	106,200	10,620
Divide	1,428.09	212,400	148.73	106,200	10,620
Dunn	7,050.63	516,000	73.18	258,000	25,800
Eddy	1,428.86	206,060	144.21	103,030	10,303
Emmons	1,043.00	212,490	203.73	106,245	10,625
Foster	631.75	169,386	268.12	84,693	8,469
Golden Valley	134.80	15,500	114.99	7,750	775
Grand Forks	4,467.48	714,200	159.87	357,100	35,710
Grant	322.00	31,900	99.07	15,950	1,595
Griggs	102.95	21,546	209.29	10,773	1,077
Hettinger	1,173.57	197,270	168.09	98,635	9,864
Kidder	4,263.67	661,600	155.17	330,800	33,080
LaMoure	1,620.55	444,100	274.04	222,050	22,205
Logan	597.80	65,300	109.23	32,650	3,265
McHenry	515.34	47,590	92.35	23,795	2,380
McIntosh	2,446.21	404,092	165.19	202,046	20,205
McKenzie	9,281.38	1,918,981	206.76	959,491	95,949
McLean	18,847.76	4,937,600	261.97	2,468,800	246,880
Mercer	5,759.56	917,596	159.32	458,798	45,880
Morton	6,923.80	1,041,700	150.45	520,850	52,085
Mountrail	4,716.89	901,200	191.06	450,600	45,060
Nelson	1,509.82	284,083	188.16	142,042	14,204
Oliver	720.94	123,427	171.20	61,714	6,171
Pembina	4,125.95	478,677	116.02	239,339	23,934
Pierce	953.50	67,346	70.63	33,673	3,367
Ramsey	376.15	88,606	235.56	44,303	4,430
Ransom	821.21	79,900	97.30	39,950	3,995
Richland	3,807.76	792,600	208.15	396,300	39,630
Rolette	7,466.23	1,230,271	164.78	615,136	61,514
Sargent	2,199.49	743,934	338.23	371,967	37,197
Sheridan	26,389.41	5,256,786	199.20	2,628,393	262,839
Slope	977.60	147,480	150.86	73,740	7,374
Stark	2.40	13,100	5,458.33	6,550	655
Steele	1,449.58	534,520	368.74	267,260	26,726
Stutsman	128.69	25,300	196.60	12,650	1,265
Towner	343.10	94,846	276.44	47,423	4,742
Walsh	1,095.59	490,000	447.25	245,000	24,500
Ward	40.00	6,000	150.00	3,000	300
Wells	9,123.75	2,426,300	265.93	1,213,150	121,315
Williams	3,561.12	499,190	140.18	249,595	24,960
<b>Total</b>	<b>167,892.56</b>	<b>32,326,616</b>	<b>192.54</b>	<b>16,163,311</b>	<b>1,616,333</b>

**2006 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
Benson	779.90	203,132	260.46	101,566	10,157
Bottineau	205.40	45,400	221.03	22,700	2,270
Bowman	140.50	24,495	174.34	12,248	1,225
Burke	176.50	37,100	210.20	18,550	1,855
Burleigh	1,621.67	311,584	192.14	155,792	15,579
Cavalier	179.80	297,180	1,652.84	148,590	14,859
Dickey	519.50	174,895	336.66	87,448	8,745
Divide	362.50	35,600	98.21	17,800	1,780
Eddy	701.00	112,380	160.31	56,190	5,619
Emmons	421.00	103,536	245.93	51,768	5,177
Foster	193.80	63,725	328.82	31,863	3,186
Grant	559.10	81,500	145.77	40,750	4,075
Griggs	437.00	143,521	328.42	71,761	7,176
Kidder	276.00	38,100	138.04	19,050	1,905
LaMoure	320.00	108,600	339.38	54,300	5,430
Logan	402.50	87,900	218.39	43,950	4,395
McHenry	303.10	71,316	235.29	35,658	3,566
McIntosh	148.00	33,693	227.66	16,847	1,685
McLean	606.40	191,100	315.14	95,550	9,555
Mercer	382.00	76,488	200.23	38,244	3,824
Morton	530.34	113,900	214.77	56,950	5,695
Mountrail	611.00	120,800	197.71	60,400	6,040
Nelson	654.10	198,739	303.84	99,370	9,937
Oliver	118.00	26,129	221.43	13,065	1,307
Pierce	945.18	222,175	235.06	111,088	11,109
Ramsey	748.00	181,732	242.96	90,866	9,087
Ransom	124.00	59,200	477.42	29,600	2,960
Renville	25.00	8,014	320.56	4,007	401
Richland	30.00	19,100	636.67	9,550	955
Sargent	182.00	92,576	508.66	46,288	4,629
Sheridan	1,351.80	253,458	187.50	126,729	12,673
Sioux	120.00	16,545	137.88	8,273	827
Slope	35.00	28,232	806.63	14,116	1,412
Stark	48.00	11,100	231.25	5,550	555
Stutsman	939.40	262,500	279.43	131,250	13,125
Towner	1,604.11	428,118	266.89	214,059	21,406
Ward	80.00	12,800	160.00	6,400	640
Wells	230.00	73,540	319.74	36,770	3,677
Williams	65.00	14,631	225.09	7,316	732
<b>Total</b>	<b>17,176.60</b>	<b>4,384,534</b>	<b>255.26</b>	<b>2,192,272</b>	<b>219,229</b>

**2006 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	545,070	337.30	272,535	27,254
Bottineau	877.94	281,000	320.07	140,500	14,050
Dickey	320.00	65,509	204.72	32,755	3,276
Grant	160.00	32,300	201.88	16,150	1,615
McHenry	1,200.00	223,142	185.95	111,571	11,157
Stutsman	474.06	130,500	275.28	65,250	6,525
Ward	160.00	34,200	213.75	17,100	1,710
<b>Total</b>	<b>4,808.00</b>	<b>1,311,721</b>	<b>272.82</b>	<b>655,861</b>	<b>65,586</b>

**2006 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	940,500	105.01	470,250	47,025
<b>Total</b>	<b>8,956.47</b>	<b>940,500</b>	<b>105.01</b>	<b>470,250</b>	<b>47,025</b>

**2006 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
Foster	193.80	63,725	328.82	31,863	3,186
McLean	2,094.76	334,800	159.83	167,400	16,740
Ransom	2,102.88	479,200	227.88	239,600	23,960
Sheridan	7,003.43	657,110	93.83	328,555	32,856
<b>Total</b>	<b>11,394.87</b>	<b>1,534,835</b>	<b>134.70</b>	<b>767,418</b>	<b>76,742</b>

**2006 Abstract of Land Valuations Subject to In-Lieu Payments on  
Land Acquired by the State Water Commission**

County	Total Acres	True and Full Value	Average True and Value per Acre	Assessed Value	Taxable Value
Benson	398.77	124,076	311.15	62,038	6,204
<b>Total</b>	<b>398.77</b>	<b>124,076</b>	<b>311.15</b>	<b>62,038</b>	<b>6,204</b>

**2006 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	4,765,512	2,382,756	238,275
Dunn	6,685,034	3,342,517	334,250
McKenzie	4,703,186	2,351,593	235,160
Mercer	22,253,012	11,126,506	1,112,651
Williams	4,999,256	2,499,628	249,964
Total	43,406,000	21,703,000	2,170,300

**2006 Abstract of Valuations Subject to In-Lieu Payments on Property  
Owned by Workforce Safety and Insurance**

County	True and Full Value	Assessed Value	Taxable Value
Burleigh	12,617,800	6,308,900	630,890
Total	12,617,800	6,308,900	630,890



## Apportionment of 2006 Taxable Value of Railroads per Mile of Track

Railroad	Taxable Value per Mile	Mileage	Total Taxable Valuation
<b>Burlington Northern Santa Fe Railway Co.</b>			
Main Line			
Casselton Junction to Nolan	9,324	21.34	198,969
Fargo Conn. Jct.	1,664	1.47	2,446
Fargo to Grand Forks Junction	7,685	76.09	584,735
Fargo to Montana State Line	15,215	367.11	5,585,729
Fargo-Surrey Line	10,837	225.73	2,446,346
Grand Forks to Norwich	5,640	194.26	1,095,629
Ortonville to Terry	3,094	102.50	317,143
Surrey to Montana Line	14,097	156.48	2,205,905
Valley City Low Line	1,611	5.13	8,266
Wahpeton to Casselton	1,513	0.57	863
West Fargo Conn. to J.Y. Jct.	1,751	2.71	4,744
Subtotal Main Line		1,153.39	12,450,775
Branch Line			
Berthold to Crosby	1,793	73.67	132,126
Casselton Branch	1,700	0.13	221
Casselton to Blanchard	1,312	14.19	18,616
Churchs Ferry to Rolla	1,080	47.77	51,611
Cooperstown Branch	1,093	16.85	18,423
Devils Lake to Rock Lake	655	0.90	589
Erie Junction to Clifford	701	18.09	12,690
Fairview East Branch	631	0.74	467
Fargo and Southwestern Branch	1,654	8.72	14,422
Grafton to Intl. Bndry. - Morden	1,559	48.24	75,208
Grand Forks to Intl. Bndry. - Neche	1,789	59.95	107,275
Granville to Lorain	533	5.25	2,800
James River Branch	1,513	1.24	1,877
Lakota to Sarles	1,087	3.74	4,065
Larimore to Hannah	1,535	78.47	120,455
Larimore to Mayville	1,345	33.80	45,464
Mandan North Line	2,081	78.39	163,135
Minnewaukan Branch	1,170	0.48	561
Niobe Branch	666	21.46	14,297
Nolan to Warwick	1,535	66.46	102,025
Portland Junction to Portland	1,131	4.68	5,295
Red River Branch	2,509	44.90	112,657
Rugby to Westhope	1,086	67.80	73,607
Snowdon-Sidney Branch	758	8.66	6,568
Stanley Northwest Branch	1,361	30.00	40,837
York to Wolford	634	14.40	9,133
Subtotal Branch Line		748.98	1,134,424
Second Track			
Cass County	1,522	31.94	48,600
Stutsman County	1,522	12.10	18,411
Ward County	1,410	12.78	18,018
Williams County	1,410	16.18	22,810
Subtotal Second Track		73.00	107,839

**Apportionment of 2006 Taxable Value of Railroads per Mile of Track**

<b>Railroad</b>	<b>Taxable Value per Mile</b>	<b>Mileage</b>	<b>Total Taxable Valuation</b>
Side Track			
Side Track (Varied values per mile)		601.21	606,962
Subtotal Side Track		601.21	606,962
<b>Total Burlington Northern Santa Fe Railway Co.</b>		2,576.58	14,300,000
<b>Soo Line Railroad Co.</b>			
Main Line			
Minnesota State Line to Portal	6,067	352.67	2,139,574
Subtotal Main Line		352.67	2,139,574
Branch Line			
Drake - Max Line	665	45.46	30,216
F&V Jct. - SD Line	298	8.68	2,584
Flaxton to Montana Line	666	0.57	380
Max - New Town	436	64.43	28,100
Prairie Junction - Plaza	209	1.41	295
Subtotal Branch Line		120.55	61,575
Side Track			
Side Track (Varied values per mile)		99.14	54,451
Subtotal Side Track		99.14	54,451
<b>Total Soo Line Railroad Co.</b>		572.36	2,255,600

**Apportionment of 2006 Taxable Value of Railroads per Mile of Track**

Railroad	Taxable Value per Mile	Mileage	Total Taxable Valuation
<b>Red River Valley &amp; Western Railroad</b>			
Branch Line			
Addison West Branch	1,191	11.79	14,036
Fargo and Southwestern Branch	3,926	100.40	394,176
Hankinson to Rutland (Rutland)	372	11.83	4,395
James River Branch	3,585	46.49	166,667
Minnewaukan Branch	2,757	79.46	219,073
Oakes Branch	2,559	15.30	39,157
Oberon Branch	1,518	15.82	24,016
Sykeston Branch	1,518	28.63	43,462
Tintah Jct. to Hankinson (Rutland)	1,042	8.30	8,643
Wahpeton to Casselton	3,585	54.62	195,842
Wahpeton to Moorhead	3,659	6.02	22,024
Wahpeton to Oakes	3,817	72.53	276,849
Wilton Branch	1,518	21.54	32,698
Subtotal Branch Line		472.73	1,441,038
Side Track			
Side Track (Varied values per mile)		42.75	13,162
Subtotal Side Track		42.75	13,162
<b>Total Red River Valley &amp; Western Railroad</b>		515.48	1,454,200

**Dakota, Missouri Valley & Western Railroad**

Branch Line			
Flaxton - Montana State Line	1,544	63.48	98,018
Hankinson to Oakes	2,199	49.57	108,995
Hankinson to Rutland (South Dakota Railway Authority)	1,039	11.87	12,334
Linton Branch	812	13.01	10,566
Max to Washburn	1,831	49.38	90,403
Rutland to SD Line (South Dakota Railway Authority)	1,039	10.52	10,931
Washburn to Oakes	1,095	170.40	186,511
Subtotal Branch Line		368.23	517,758
Side Track			
Side Track (Varied values per mile)		25.72	3,342
Subtotal Side Track		25.72	3,342
<b>Total Dakota, Missouri Valley &amp; Western Railroad</b>		393.95	521,100

**Apportionment of 2006 Taxable Value of Railroads per Mile of Track**

<b>Railroad</b>	<b>Taxable Value per Mile</b>	<b>Mileage</b>	<b>Total Taxable Valuation</b>
<b>Northern Plains Railroad</b>			
Branch Line			
Fordville to Drake	376	53.68	20,187
Gilby Subdivision	431	20.09	8,668
Kenmare to Minn.	797	250.72	199,842
Lakota to Sarles	431	69.16	29,845
Mohall Line	431	13.89	5,993
Subtotal Branch Line		407.54	264,535
Side Track			
Side Track (Varied values per mile)		28.62	1,665
Subtotal Side Track		28.62	1,665
<b>Total Northern Plains Railroad</b>		436.16	266,200

**Taxable Valuation of All Classes of Property for the Years 2005 and 2006**

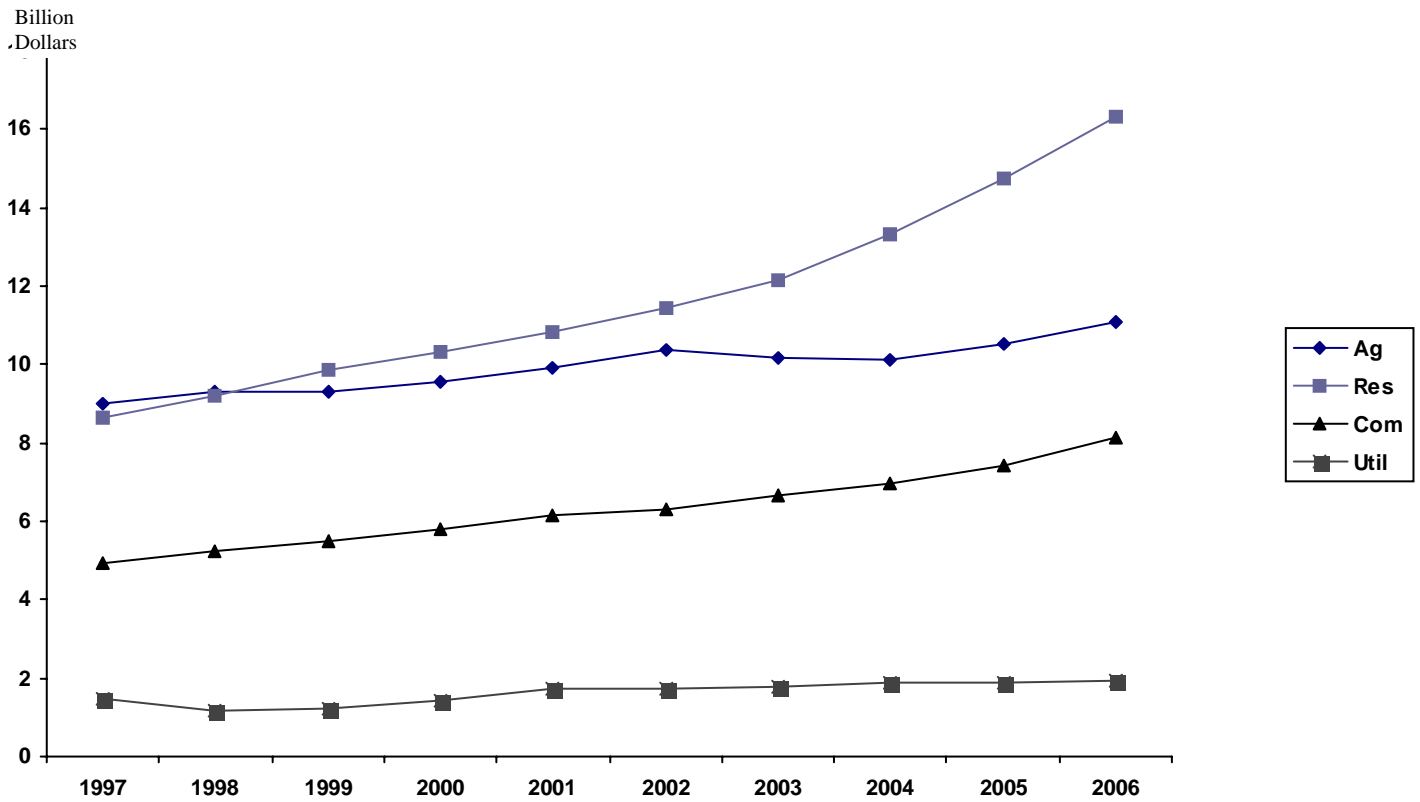
<b>2005</b>			
	<u>Acres</u>	<u>Valuation</u>	<u>Percent of Total</u>
Real Estate			
Agricultural Lands:	39,868,111.60	526,176,039	31.85
Other Real Estate			
Commercial Property		371,952,526	22.52
Residential Property		<u>662,871,651</u>	<u>40.13</u>
Total Taxable Value of Other Real Estate		1,034,824,177	62.65
Less Homestead Credit Allowance		<u>-3,819,970</u>	<u>-0.23</u>
Total Taxable Value of Real Estate		1,557,180,246	94.27
Public Utility Property			
Railroads		17,821,900	1.08
Pipelines		54,894,227	3.32
Electric, Gas, Heating and Water		21,938,179	1.33
Telecommunicaitons		0	0.00
Mobile Radio		0	0.00
Miscellaneous		<u>13,475</u>	<u>0.00</u>
Total Value of Public Utilities		<u>94,667,781</u>	<u>5.73</u>
Total Taxable Value of all Property		1,651,848,027	100.00

<b>2006</b>			
	<u>Acres</u>	<u>Valuation</u>	<u>Percent of Total</u>
Real Estate			
Agricultural Lands:	39,887,856.08	554,352,482	31.02
Other Real Estate			
Commercial Property		405,690,117	22.70
Residential Property		<u>734,479,950</u>	<u>41.10</u>
Total Taxable Value of Other Real Estate		1,140,170,067	63.80
Less Homestead Credit Allowance		<u>-3,964,396</u>	<u>-0.22</u>
Total Taxable Value of Real Estate		1,690,558,153	94.59
Public Utility Property			
Railroads		18,797,100	1.05
Pipelines		54,526,939	3.05
Electric, Gas, Heating and Water		23,321,544	1.30
Telecommunicaitons		0	0.00
Mobile Radio		0	0.00
Miscellaneous		<u>11,400</u>	<u>0.00</u>
Total Value of Public Utilities		<u>96,656,983</u>	<u>5.41</u>
Total Taxable Value of all Property		1,787,215,136	100.00

**Summary of True and Full, Assessed, and Taxable Valuations  
as Equalized by the State Board of Equalization, 1997 - 2006**

<b>Agricultural Property</b>					
Year	Acres	T and F per Acre	True and Full Value	Assessed Value	Taxable Value
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
2003	39,916,113.01	255.00	10,178,436,635	5,089,216,899	508,931,085
2004	39,906,466.97	253.19	10,103,880,708	5,051,943,935	505,203,877
2005	39,868,111.60	263.95	10,523,314,929	5,261,665,753	526,176,039
2006	39,887,856.08	277.95	11,086,828,502	5,543,423,300	554,352,482
<b>Residential Property</b>					
	Lots and Tracts	Structures	True and Full Value	Assessed Value	Taxable Value
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
2003	1,754,100,207	10,418,725,731	12,172,825,938	6,086,414,411	547,796,624
2004	2,012,130,425	11,290,503,866	13,302,634,291	6,651,261,703	598,635,727
2005	2,163,374,060	12,566,693,765	14,730,067,825	7,365,011,003	662,871,651
2006	2,343,054,215	13,978,244,139	16,321,298,354	8,160,652,694	734,479,950
<b>Commercial Property</b>					
	Lots and Tracts	Structures	True and Full Value	Assessed Value	Taxable Value
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
2003	1,281,939,193	5,357,220,175	6,639,159,368	3,319,578,033	331,959,299
2004	1,362,919,561	5,580,769,043	6,943,688,604	3,471,845,380	347,186,115
2005	1,433,989,866	5,995,611,512	7,429,601,378	3,714,801,744	371,952,526
2006	1,568,091,761	6,545,677,295	8,113,769,056	4,056,885,389	405,690,117
	Total Taxable Value of Real Property	Homestead Credit Allowance	Taxable Value After Homestead Credit	Railroads and Public Utilities	Total Taxable Value of all Property
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
2003	1,388,687,008	3,249,291	1,385,437,717	89,408,777	1,474,846,494
2004	1,451,025,719	3,222,402	1,447,803,317	93,701,514	1,541,504,831
2005	1,561,000,216	3,819,970	1,557,180,246	94,667,781	1,651,848,027
2006	1,694,522,549	3,964,396	1,690,558,153	96,656,983	1,787,215,136

## True and Full Values



<u>Year</u>	Agricultural	Residential	Commercial	Utilities
	(Billions of Dollars)			
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
2003	10.178	12.173	6.639	1.788
2004	10.104	13.303	6.944	1.874
2005	10.523	14.730	7.430	1.893
2006	11.087	16.321	8.114	1.933

**Summary of Taxable Valuations of Railroad and Utility Property  
Assessed by the State Board of Equalization, 1987 to 2006**

Year	Railroads	Pipelines	Electric, Gas Heat and Water	Telecom- munications	Tele- graph	Mobile Radio	Miscel- laneous	Total
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
2003	18,682,800	52,145,127	18,569,600	0	0	0	11,250	89,408,777
2004	18,093,100	54,036,879	21,560,135	0	0	0	11,400	93,701,514
2005	17,821,900	54,894,227	21,938,179	0	0	0	13,475	94,667,781
2006	18,797,100	54,526,939	23,321,544	0	0	0	11,400	96,656,983



## Ratio of Taxable Valuation of Each Class of Property to Total Property Taxable Valuation 1987 to 2006

Percent of Total Taxable Valuation

Year	Ag Land	Commercial	Residential	H'stead Credit	Railroads	Pipelines	Electric, Gas, etc.	Telecommunications	Telegraph	Mobile Radio	Misc.
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
2003	34.51	22.51	37.14	0.22	1.27	3.54	1.26				0.00
2004	32.77	22.52	38.83	0.21	1.17	3.51	1.40				0.00
2005	31.85	22.52	40.13	0.23	1.08	3.32	1.33				0.00
2006	31.02	22.70	41.10	0.22	1.05	3.05	1.30				0.00

