

# **Proceedings of State Board of Equalization of North Dakota 2010**

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 2010



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 2010.

Dated at Bismarck, North Dakota, this 31<sup>st</sup> day of December 2010.

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

**MEMBERS OF THE STATE BOARD OF EQUALIZATION**

**2010**

John Hoeven.....	Governor
Kelly Schmidt .....	State Treasurer
Bob Peterson .....	State Auditor
Roger Johnson.....	Commissioner of Agriculture
Doug Goehring.....	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	(1)	No Change
Burleigh	No Change	No Change	No Change
Cass	(3)(4)	(2)	No Change
Cavalier	No Change	No Change	No Change
Dickey	No Change	No Change	No Change
Divide	+ 5 %	-2 % (5)	No Change
Dunn	No Change	No Change	No Change
Eddy	No Change	(6)	No Change
Emmons	No Change	No Change	No Change
Foster	(8)	(7)	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	(9)	No Change	No change
Hettinger	No Change	No Change	No Change
Kidder	No Change	(10)	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	No Change
Pembina	No Change	(11)	No Change
Pierce	No Change	No Change	No Change
Ramsey	No Change	No Change	No Change
Ransom	No Change	No Change	No Change
Renville	(12)	No Change	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	(13)	No Change	No Change
Sargent	No Change	No Change	No Change
Sheridan	No Change	No Change	No Change
Sioux	No Change	No Change	+ 6%
Slope	No Change	No Change	No Change
Stark	No Change	No Change	- 2%
Steele	No Change	No Change	No Change
Stutsman	No Change	No Change	No Change
Towner	No Change	No Change	No Change
Traill	No Change	No Change	No Change
Walsh	No Change	No Change	No Change
Ward	No Change	No Change	+ 10%
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	(3)(4)	(2)
Grand Forks	No Change	No Change
Mandan	No Change	No Change
Devils Lake	No Change	No Change
Wahpeton	No Change	No Change
Dickinson	No Change	No Change
Jamestown	No Change	No Change
Grafton	No Change	No Change
Minot	No Change	No Change
Williston	No Change	No Change

- (1) Increase residential property assessments in the cities of Bowbells and Powers Lake 10 percent. Increase residential assessments within the cities of Columbus and Portal 5 percent. Increase residential land assessments in all townships except Colville and Garness Townships 10 percent. Burke County is directed to review residential property for 2011 to ensure equalization.
- (2) Decrease the structure value of parcel no. 02-00701-00060-000, 506 4<sup>th</sup> Ave. NW, owned by Doug Buehre by 6 percent.

## **EQUALIZATION OF LOCALLY ASSESSED PROPERTY**

- (3) Increase the value of parcel nos. 02-1454-00010-000, 02-1454-00020-000, and 02-1454-00030-000 by 5 percent.
- (4) Increase the value of all 16 2-bedroom units identified as parcel nos. 02-3376-00150-002, 02-3376-00150-003, 02-3376-00300-002, 02-3376-00300-003, 02-3376-00300-006, 02-3376-00300-007, 02-3376-00130-006, 02-3376-00130-007, 02-3376-00290-002, 02-3376-00290-003, 02-3376-00290-006, 02-3376-00290-007, 02-3376-00140-002, 02-3376-00140-003, 02-3376-00140-006, and 02-3376-00140-007 by 10 percent.
- (5) Review residential property assessments for 2011.
- (6) Reduce residential values in the cities of New Rockford and Sheyenne 2 percent. Review all residential property assessments for 2011.
- (7) Decrease residential assessments in the cities of Carrington and Glenfield 6 percent. Review all residential property values for 2011.
- (8) Review all commercial property values for 2011.
- (9) Increase commercial assessments in the city of Cooperstown 6 percent.
- (10) Increase residential land values in townships 10 percent. Increase residential structure values in Sibley Township 10 percent. Increase residential land and building values in the city of Dawson 5 percent and in the city of Steele 15 percent. Review residential property assessments for 2011 to ensure equalization.
- (11) Assessment officials within the city of Cavalier and Pembina County should inspect properties for current property status, update property records, analyze sales transactions, and reappraise residential property for the 2011 assessment.
- (12) Reduce the 2010 true and full valuation of parcel no. 11-0000-02159-020 by 60 percent. Reduce the 2010 true and full valuation of parcel no. 28-8001-06384-000 by 21 percent. Reduce the 2010 true and full valuation of parcel no. 28-8001-06380-000 by 72 percent. Reduce the 2010 true and full valuation of parcel no. 11-0000-02164-020 by 92 percent. Reduce the 2010 true and full valuation of parcel no. 11-0000-02164-010 by 51 percent. Reduce the 2010 true and full valuation of parcel no. 28-8001-06381-000 by 40 percent.
- (13) Decrease commercial structure values 3 percent.

**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. Goehring and seconded by Mr. Peterson that the State Board of Equalization make the same changes that were made to 2010 assessments of 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 Ms. Schmidt and seconded by Mr. Fong 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 2010 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 2010.

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

**TELECOMMUNICATIONS GROSS RECEIPTS TAX**

It was moved by Mr. Peterson and seconded by Mr. Fong that the Board approve the 2010 Telecommunications Gross Receipts Tax in the amount of \$10,940,949.83 as presented.

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

It was moved by Ms. Schmidt and seconded by Mr. Goehring to approve an additional return in the amount of \$85.27, bringing the 2010 total to \$10,941,035.10.

Upon roll call, all members voted “aye.” Motion carried.

## CENTRALLY ASSESSED PROPERTY

### ELECTRIC GENERATION, DISTRIBUTION & TRANSMISSION TAXES

It was moved by Mr. Fong and seconded by Mr. Goehring that the Board approve the following 2010 taxes:

Electric Distribution Tax:	\$ 476,647.75
Electric Generation Tax:	24,436.31
Electric Transmission Tax:	1,328,338.71

### ELECTRIC AND GAS COMPANIES

	<u>Assessed Value</u>	<u>Taxable Value</u>
Basin Electric Power Cooperative		
Prairie Winds ND 1, Inc.	\$63,512,000	\$2,213,200
Iberdrola Renewables, Inc.		
Rugby Wind LLC	95,149,000	2,162,770
Montana-Dakota Utilities Company		
Cedar Hills Wind Project	8,899,500	187,160
NextEra Energy Resources, LLC		
Ashtabula Wind, LLC	122,193,000	3,155,130
NextEra Energy Resources, LLC		
Ashtabula Wind II, LLC	85,450,000	1,734,310
NextEra Energy Resources, LLC		
FPL Energy Burleigh County Wind, LLC	24,148,000	534,310
NextEra Energy Resources, LLC		
Langdon Wind, LLC (Phase I)	84,105,500	1,968,480
NextEra Energy Resources, LLC		
Langdon Wind, LLC (Phase II)	33,239,500	735,400
NextEra Energy Resources, LLC		
FPL Energy North Dakota Wind, LLC	21,673,500	823,600
NextEra Energy Resources, LLC		
Oliver County Wind I, LLC	29,942,000	789,910
NextEra Energy Resources, LLC		
Oliver County Wind II, LLC	34,742,000	856,700
NextEra Energy Resources, LLC		
Wilton Wind II, LLC	35,346,000	694,780
Ormat Technologies		
OREG 1, Inc.	1,803,500	180,350
Ormat Technologies		
OREG 2, Inc.	1,857,000	185,700
Otter Tail Power Company		
Ashtabula Wind Energy Center	56,509,500	1,448,530



## CENTRALLY ASSESSED PROPERTY

### ELECTRIC AND GAS COMPANIES Continued

Otter Tail Power Company		
Langdon Wind Energy Center	37,360,500	1,094,870
Otter Tail Power Company		
Luverne Wind Energy Center	27,065,000	743,460
Tatanka Wind		
c/o Acciona Energy	89,241,000	2,576,840
Velva Windfarm LLC		
c/o Acciona Energy	5,886,500	187,340
Montana-Dakota Utilities Company	73,606,000	7,360,600
Moorhead Public Service	242,000	24,200
Northern Municipal Power Agency	311,000	31,100
North Western Corporation	650,500	65,050
Otter Tail Power Company	53,807,000	5,380,700
Rainbow Energy Marketing Corporation	120,000	12,000
Xcel Energy	82,714,000	8,271,400

### INVESTOR-OWNED TRANSMISSION LINES SUBJECT TO \$300 PER MILE TAX

#### Tax Amount

Otter Tail Power Company	\$12,108.00
Xcel Energy	15,450.00

### RAILROAD COMPANIES

	<u>Assessed Value</u>	<u>Taxable Value</u>
BNSF Railway	\$243,500,000	\$24,350,000
Dakota, Missouri Valley & Western	17,102,000	1,710,200
Dakota Northern Railroad	581,500	58,150
Northern Plains Railroad	3,361,600	336,160
Red River Valley & Western Railroad	14,675,500	1,467,550
Soo Line Railroad	48,961,500	4,896,150
Yellowstone Railroad	214,000	21,400

## CENTRALLY ASSESSED PROPERTY

### PIPELINE COMPANIES

	<u>Assessed Value</u>	<u>Taxable Value</u>
Alliance Pipeline	\$164,378,000	\$16,437,800
Ambrose Gas Processing LLC	143,500	14,350
Amerada Hess excl. Tioga Gas Plant	8,180,500	818,050
Amerada Hess Tioga Gas Plant	28,016,500	2,801,650
Archer Daniels Midland Company	117,500	11,750
Arrow Pipeline, LLC	4,646,000	464,600
Bear Paw Energy LLC	47,198,500	4,719,850
Belle Fourche Pipeline Company	7,179,000	717,900
Bridger Pipeline LLC	21,022,000	2,102,200
Brigham Oil & Gas LP	966,500	96,650
Cenex Pipeline Company	10,916,500	1,091,650
Enbridge Energy, LP	46,944,000	4,694,400
Enbridge Pipelines (North Dakota) Inc.	89,316,500	8,931,650
Enbridge Pipelines Southern Lights	1,374,500	137,450
Hiland Partners LLC	7,136,800	713,680
Kinder Morgan Cochin LLC (fmly. Dome)	4,043,000	404,300
Magellan PipeLine Company LLC	5,212,500	521,250
Northern Border Pipeline Company	116,019,000	11,601,900
NuStar Pipe Line Operating Partnership	13,613,000	1,361,300
Pecan Pipeline LLC	82,584,500	8,258,450
Petro-Hunt LLC	5,240,000	524,000
Petro-Hunt LLC et al	33,400	3,340
Plains Pipeline LP	32,675,500	3,267,550
Prairielands Energy Marketing, Inc.	34,000	3,400
Roughrider Pipeline Company	215,500	21,550
Tesoro High Plains Company	17,953,500	1,795,350
Transcanada Keystone Pipeline, LP	223,487,000	22,348,700
Tri-State Financial, LLC	202,500	20,250
Viking Gas Transmission Company	60,000	6,000
Whiting Oil & Gas Corporation	17,752,500	1,775,250
Williston Basin Interstate Pipeline	43,028,500	4,302,850
XTO – Nesson Gathering System	3,066,000	306,600

### CARBON DIOXIDE PIPELINE COMPANIES

	<u>Assessed Value</u>	<u>Taxable Value</u>
Dakota Gasification Company	\$21,656,000	\$2,165,600

## **CENTRALLY ASSESSED PROPERTY**

### **AIR TRANSPORTATION COMPANIES**

	<u><b>Assessed Value</b></u>	<u><b>Taxable Value</b></u>
Allegiant Air LLC	\$ 423,900	\$ 42,390
Delta Airlines	3,041,400	304,140
Federal Express Corporation	649,500	64,950
Great Lakes Aviation Ltd.	156,700	15,670
Lynx Aviation, Inc.	170,200	17,020
Mesaba Aviation, Inc. (Delta Connection)	402,300	40,230
Skywest Airlines	446,400	44,640
United Express	582,300	58,230

### **MISCELLANEOUS COMPANIES**

	<u><b>Assessed Value</b></u>	<u><b>Taxable Value</b></u>
Bridge Company	\$97,500	\$9,750

**NEW AND EXPANDING BUSINESS INCOME TAX EXEMPTIONS  
BEFORE THE STATE BOARD OF EQUALIZATION OF NORTH DAKOTA  
2010**

<u>Project Operator/Address</u>	<u>File No.</u>	<u>Income Tax Exemption Requested</u>	<u>Granted/Denied</u>	<u>Date</u>
Steffes Corporation 3050 Hwy 22 N Dickinson, ND 58601-9413	665	100 percent for 5 years on expansion	Granted	03/04/2010
Steffes Corporation. 3050 Hwy 22 N Fargo, ND 58102-4000	666	100 percent for 5 years on expansion	Granted	03/04/2010
Hankinson Renewable Energy LLC 9230 County Road 1 Hankinson, ND 58041-9484	667	100 percent for 5 years	Granted	03/04/2010
Kirk Anton 3321 42 <sup>nd</sup> Ave S. Fargo, ND 58104-6630	668	100 percent For 5 years	Withdrawn	
Noonmark LLC PO Box 237 Gallatin Gateway, MT 59730-0237	669	100 percent for 5 years	Denied	07/01/2010
Steffes Corporation 3050 Hwy 22 N Dickinson, ND 58601-9413	670	100 percent for 5 years on expansion	Granted	08/10/2010
Elk Creek Properties 5410 53 <sup>rd</sup> Ave. S Unit 1 Fargo, ND 58104-5623	671	100 percent for 5 years	Denied	09/21/2010
Northern Pipe Products, Inc. 1302 39 <sup>th</sup> St. NW Fargo, ND 58102-2808	672	100 percent for 5 years on expansion	Granted	11/04/2010

## 2010 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:	7,642,197
Acres:	606,990.37	Land:	3,519,928	1,649,090	33 Homestead Credits:	31,917
T and F Per Acre:	170.99	Structures:	37,229,824	10,722,742	8 Veteran Credits:	10,280
True and Full Value:	103,791,749	True and Full Value:	40,749,752	12,371,832	Subtotal Real Property:	7,600,000
Assessed Value:	51,896,570	Assessed Value:	20,371,947	6,175,967	Railroads and Utilities:	441,587
Taxable Value:	5,189,822	Taxable Value:	1,833,756	618,619	Total Taxable Value:	8,041,587
<b>Barnes County</b>		Woodland Acres: 0.00				
<b>Agricultural</b>			<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	40,491,089
Acres:	918,998.69	Land:	40,289,200	14,302,000	92 Homestead Credits:	182,823
T and F Per Acre:	453.95	Structures:	269,326,600	99,669,600	40 Veteran Credits:	98,746
True and Full Value:	417,176,100	True and Full Value:	309,615,800	113,971,600	Subtotal Real Property:	40,209,520
Assessed Value:	208,588,050	Assessed Value:	154,807,900	56,985,800	Railroads and Utilities:	13,593,043
Taxable Value:	20,858,805	Taxable Value:	13,933,704	5,698,580	Total Taxable Value:	53,802,563
<b>Benson County</b>		Woodland Acres: 169.60				
<b>Agricultural</b>			<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	16,094,053
Acres:	776,632.99	Land:	6,788,544	3,208,172	42 Homestead Credits:	46,135
T and F Per Acre:	322.44	Structures:	42,261,624	24,103,450	9 Veteran Credits:	12,046
True and Full Value:	250,415,746	True and Full Value:	49,050,168	27,311,622	Subtotal Real Property:	16,035,872
Assessed Value:	125,207,873	Assessed Value:	24,525,084	13,655,811	Railroads and Utilities:	1,150,186
Taxable Value:	12,521,176	Taxable Value:	2,207,273	1,365,604	Total Taxable Value:	17,186,058
<b>Billings County</b>		Woodland Acres: 0.00				
<b>Agricultural</b>			<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	4,153,018
Acres:	364,596.54	Land:	2,941,520	8,003,490	2 Homestead Credits:	3,845
T and F Per Acre:	120.48	Structures:	13,228,880	16,569,086	0 Veteran Credits:	0
True and Full Value:	43,925,290	True and Full Value:	16,170,400	24,572,576	Subtotal Real Property:	4,149,173
Assessed Value:	21,962,645	Assessed Value:	8,085,201	12,286,290	Railroads and Utilities:	2,614,165
Taxable Value:	2,196,644	Taxable Value:	727,721	1,228,653	Total Taxable Value:	6,763,338
<b>Bottineau County</b>		Woodland Acres: 0.00				
<b>Agricultural</b>			<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	34,835,447
Acres:	1,015,876.77	Land:	109,954,400	23,687,228	75 Homestead Credits:	119,932
T and F Per Acre:	342.35	Structures:	198,749,400	47,383,001	12 Veteran Credits:	21,865
True and Full Value:	347,786,300	True and Full Value:	308,703,800	71,070,229	Subtotal Real Property:	34,693,650
Assessed Value:	173,893,150	Assessed Value:	154,351,900	35,535,118	Railroads and Utilities:	1,977,042
Taxable Value:	17,389,315	Taxable Value:	13,892,538	3,553,594	Total Taxable Value:	36,670,692
<b>Bowman County</b>		Woodland Acres: 0.00				
<b>Agricultural</b>			<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	12,997,470
Acres:	667,279.79	Land:	9,770,120	4,317,955	32 Homestead Credits:	76,141
T and F Per Acre:	159.48	Structures:	66,778,739	80,310,083	8 Veteran Credits:	8,946
True and Full Value:	106,420,742	True and Full Value:	76,548,859	84,628,038	Subtotal Real Property:	12,912,383
Assessed Value:	53,210,373	Assessed Value:	38,274,443	42,314,031	Railroads and Utilities:	3,065,769
Taxable Value:	5,321,321	Taxable Value:	3,444,688	4,231,461	Total Taxable Value:	15,978,152
<b>Burke County</b>		Woodland Acres: 0.00				
<b>Agricultural</b>			<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	9,807,399
Acres:	651,286.96	Land:	1,588,091	1,682,012	13 Homestead Credits:	9,599
T and F Per Acre:	245.52	Structures:	20,836,669	14,378,013	1 Veteran Credits:	3,128
True and Full Value:	159,903,600	True and Full Value:	22,424,760	16,060,025	Subtotal Real Property:	9,794,672
Assessed Value:	79,951,800	Assessed Value:	11,210,937	8,030,019	Railroads and Utilities:	1,007,520
Taxable Value:	7,995,180	Taxable Value:	1,009,212	803,007	Total Taxable Value:	10,802,192

## 2010 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:	268,294,616
Acres: 935,214.96	Land: 548,061,100	460,790,900	273 Homestead Credits:	952,957	
T and F Per Acre: 206.38	Structures: 3,362,692,800	1,192,412,700	199 Veteran Credits:	789,914	
True and Full Value: 193,009,780	True and Full Value: 3,910,753,900	1,653,203,600	Subtotal Real Property:	266,551,745	
Assessed Value: 96,504,890	Assessed Value: 1,955,376,950	826,601,800	Railroads and Utilities:	5,799,163	
Taxable Value: 9,650,489	Taxable Value: 175,983,946	82,660,181	Total Taxable Value:	272,350,908	
<b>Cass County</b>		Woodland Acres:			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	484,932,286
Acres: 1,049,530.00	Land: 909,319,331	797,713,350	240 Homestead Credits:	781,070	
T and F Per Acre: 645.45	Structures: 5,001,765,578	2,903,533,180	300 Veteran Credits:	1,133,028	
True and Full Value: 677,422,750	True and Full Value: 5,911,084,909	3,701,246,530	Subtotal Real Property:	483,018,188	
Assessed Value: 338,711,375	Assessed Value: 2,955,542,455	1,850,623,265	Railroads and Utilities:	9,089,176	
Taxable Value: 33,871,138	Taxable Value: 265,998,821	185,062,327	Total Taxable Value:	492,107,364	
<b>Cavalier County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	25,336,136
Acres: 913,106.53	Land: 5,522,607	4,221,963	24 Homestead Credits:	39,992	
T and F Per Acre: 453.39	Structures: 60,655,982	28,937,636	7 Veteran Credits:	11,102	
True and Full Value: 413,996,699	True and Full Value: 66,178,589	33,159,599	Subtotal Real Property:	25,285,042	
Assessed Value: 206,998,351	Assessed Value: 33,089,315	16,579,809	Railroads and Utilities:	4,721,757	
Taxable Value: 20,699,835	Taxable Value: 2,978,307	1,657,994	Total Taxable Value:	30,006,799	
<b>Dickey County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	20,740,221
Acres: 706,025.11	Land: 5,660,117	3,821,333	49 Homestead Credits:	61,828	
T and F Per Acre: 394.85	Structures: 84,215,251	51,288,250	6 Veteran Credits:	10,849	
True and Full Value: 278,775,190	True and Full Value: 89,875,368	55,109,583	Subtotal Real Property:	20,667,544	
Assessed Value: 139,387,595	Assessed Value: 44,937,706	27,554,847	Railroads and Utilities:	3,077,970	
Taxable Value: 13,940,114	Taxable Value: 4,044,449	2,755,658	Total Taxable Value:	23,745,514	
<b>Divide County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	11,480,319
Acres: 783,031.40	Land: 2,433,800	1,369,100	12 Homestead Credits:	9,932	
T and F Per Acre: 252.14	Structures: 19,693,300	10,886,300	1 Veteran Credits:	501	
True and Full Value: 197,432,600	True and Full Value: 22,127,100	12,255,400	Subtotal Real Property:	11,469,886	
Assessed Value: 98,716,300	Assessed Value: 11,063,550	6,127,700	Railroads and Utilities:	710,373	
Taxable Value: 9,871,630	Taxable Value: 995,919	612,770	Total Taxable Value:	12,180,259	
<b>Dunn County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	8,943,824
Acres: 1,000,030.52	Land: 1,429,696	1,388,552	35 Homestead Credits:	35,403	
T and F Per Acre: 143.69	Structures: 27,282,980	7,949,140	0 Veteran Credits:	0	
True and Full Value: 143,694,600	True and Full Value: 28,712,676	9,337,692	Subtotal Real Property:	8,908,421	
Assessed Value: 71,847,300	Assessed Value: 14,355,918	4,668,898	Railroads and Utilities:	5,973,564	
Taxable Value: 7,184,730	Taxable Value: 1,292,070	467,024	Total Taxable Value:	14,881,985	
<b>Eddy County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	6,699,501
Acres: 372,276.53	Land: 1,989,400	1,003,580	33 Homestead Credits:	27,407	
T and F Per Acre: 277.97	Structures: 22,519,880	7,426,340	6 Veteran Credits:	13,126	
True and Full Value: 103,481,380	True and Full Value: 24,509,280	8,429,920	Subtotal Real Property:	6,658,968	
Assessed Value: 51,740,690	Assessed Value: 12,254,640	4,214,960	Railroads and Utilities:	818,323	
Taxable Value: 5,175,003	Taxable Value: 1,102,992	421,506	Total Taxable Value:	7,477,291	

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<b>Emmons County</b>		Woodland Acres: 0.00				
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values:	14,400,452
Acres:	927,842.47	Land:	5,035,807	2,224,291	31 Homestead Credits:	97,123
T and F Per Acre:	251.51	Structures:	37,797,901	13,864,037	6 Veteran Credits:	10,535
True and Full Value:	233,361,094	True and Full Value:	42,833,708	16,088,328	Subtotal Real Property:	14,292,794
Assessed Value:	116,680,548	Assessed Value:	21,416,896	8,044,171	Railroads and Utilities:	1,639,083
Taxable Value:	11,668,385	Taxable Value:	1,927,604	804,463	Total Taxable Value:	15,931,877
<b>Foster County</b>		Woodland Acres: 0.00				
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values:	12,547,862
Acres:	398,491.11	Land:	5,054,305	4,495,160	20 Homestead Credits:	29,353
T and F Per Acre:	386.88	Structures:	59,774,000	33,941,300	4 Veteran Credits:	10,091
True and Full Value:	154,169,100	True and Full Value:	64,828,305	38,436,460	Subtotal Real Property:	12,508,418
Assessed Value:	77,084,550	Assessed Value:	32,414,153	19,218,230	Railroads and Utilities:	2,318,951
Taxable Value:	7,708,455	Taxable Value:	2,917,574	1,921,833	Total Taxable Value:	14,827,369
<b>Golden Valley County</b>		Woodland Acres: 0.00				
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values:	5,237,773
Acres:	507,630.71	Land:	2,105,100	1,619,500	26 Homestead Credits:	27,751
T and F Per Acre:	146.30	Structures:	20,969,600	8,101,100	2 Veteran Credits:	2,147
True and Full Value:	74,267,500	True and Full Value:	23,074,700	9,720,600	Subtotal Real Property:	5,207,875
Assessed Value:	37,133,750	Assessed Value:	11,537,350	4,860,300	Railroads and Utilities:	1,605,934
Taxable Value:	3,713,375	Taxable Value:	1,038,368	486,030	Total Taxable Value:	6,813,809
<b>Grand Forks County</b>		Woodland Acres: 4,452.49				
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values:	191,042,591
Acres:	844,851.54	Land:	394,465,270	267,006,371	468 Homestead Credits:	1,515,653
T and F Per Acre:	554.51	Structures:	1,811,758,984	1,099,686,147	0 Veteran Credits:	0
True and Full Value:	468,475,700	True and Full Value:	2,206,224,254	1,366,692,518	Subtotal Real Property:	189,526,938
Assessed Value:	234,237,850	Assessed Value:	1,103,112,127	683,346,260	Railroads and Utilities:	4,001,067
Taxable Value:	23,423,785	Taxable Value:	99,284,180	68,334,626	Total Taxable Value:	193,528,005
<b>Grant County</b>		Woodland Acres: 0.00				
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values:	9,951,905
Acres:	1,011,572.34	Land:	1,332,600	987,500	36 Homestead Credits:	30,528
T and F Per Acre:	166.79	Structures:	24,371,500	6,194,700	0 Veteran Credits:	0
True and Full Value:	168,722,200	True and Full Value:	25,704,100	7,182,200	Subtotal Real Property:	9,921,377
Assessed Value:	84,361,100	Assessed Value:	12,852,050	3,591,100	Railroads and Utilities:	62,328
Taxable Value:	8,436,110	Taxable Value:	1,156,685	359,110	Total Taxable Value:	9,983,705
<b>Griggs County</b>		Woodland Acres: 0.00				
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values:	10,741,543
Acres:	443,093.46	Land:	4,005,673	2,093,440	21 Homestead Credits:	35,795
T and F Per Acre:	378.98	Structures:	29,221,947	14,901,663	9 Veteran Credits:	13,834
True and Full Value:	167,924,344	True and Full Value:	33,227,620	16,995,103	Subtotal Real Property:	10,691,914
Assessed Value:	83,962,172	Assessed Value:	16,613,833	8,497,552	Railroads and Utilities:	1,270,195
Taxable Value:	8,396,354	Taxable Value:	1,495,391	849,798	Total Taxable Value:	11,962,109
<b>Hettinger County</b>		Woodland Acres: 0.00				
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values:	10,730,679
Acres:	705,131.00	Land:	833,180	683,290	2 Homestead Credits:	27,538
T and F Per Acre:	262.41	Structures:	22,578,940	7,799,950	6 Veteran Credits:	6,821
True and Full Value:	185,030,680	True and Full Value:	23,412,120	8,483,240	Subtotal Real Property:	10,696,320
Assessed Value:	92,515,340	Assessed Value:	11,706,060	4,241,620	Railroads and Utilities:	97,682
Taxable Value:	9,252,877	Taxable Value:	1,053,625	424,177	Total Taxable Value:	10,794,002

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<b>Kidder County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values: 11,260,797
Acres:	822,769.09	Land:	7,233,800	1,159,526	38 Homestead Credits: 71,567
T and F Per Acre:	212.95	Structures:	37,260,380	8,792,438	7 Veteran Credits: 25,128
True and Full Value:	175,212,150	True and Full Value:	44,494,180	9,951,964	Subtotal Real Property: 11,164,102
Assessed Value:	87,606,075	Assessed Value:	22,246,940	4,976,022	Railroads and Utilities: 1,138,911
Taxable Value:	8,760,608	Taxable Value:	2,002,541	497,648	Total Taxable Value: 12,303,013
<b>LaMoure County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values: 20,581,971
Acres:	718,789.48	Land:	3,078,482	1,040,652	52 Homestead Credits: 53,878
T and F Per Acre:	480.44	Structures:	49,128,000	18,261,270	7 Veteran Credits: 11,827
True and Full Value:	345,338,600	True and Full Value:	52,206,482	19,301,922	Subtotal Real Property: 20,516,266
Assessed Value:	172,669,300	Assessed Value:	26,103,277	9,650,963	Railroads and Utilities: 1,262,593
Taxable Value:	17,266,930	Taxable Value:	2,349,930	965,111	Total Taxable Value: 21,778,859
<b>Logan County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values: 8,431,984
Acres:	611,708.53	Land:	1,932,900	1,000,760	23 Homestead Credits: 32,909
T and F Per Acre:	221.85	Structures:	25,143,390	7,559,540	2 Veteran Credits: 7,092
True and Full Value:	135,708,800	True and Full Value:	27,076,290	8,560,300	Subtotal Real Property: 8,391,983
Assessed Value:	67,854,400	Assessed Value:	13,538,145	4,280,150	Railroads and Utilities: 195,295
Taxable Value:	6,785,440	Taxable Value:	1,218,524	428,020	Total Taxable Value: 8,587,278
<b>McHenry County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values: 19,971,561
Acres:	1,124,677.80	Land:	7,038,508	2,021,816	76 Homestead Credits: 91,879
T and F Per Acre:	247.01	Structures:	88,724,518	33,393,819	10 Veteran Credits: 17,453
True and Full Value:	277,808,647	True and Full Value:	95,763,026	35,415,635	Subtotal Real Property: 19,862,229
Assessed Value:	138,904,333	Assessed Value:	47,882,021	17,707,929	Railroads and Utilities: 6,402,387
Taxable Value:	13,890,951	Taxable Value:	4,309,780	1,770,830	Total Taxable Value: 26,264,616
<b>McIntosh County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values: 10,044,664
Acres:	601,608.25	Land:	2,187,316	2,189,660	44 Homestead Credits: 43,027
T and F Per Acre:	253.78	Structures:	36,976,595	10,777,914	5 Veteran Credits: 4,948
True and Full Value:	152,674,395	True and Full Value:	39,163,911	12,967,574	Subtotal Real Property: 9,996,689
Assessed Value:	76,338,657	Assessed Value:	19,582,020	6,483,833	Railroads and Utilities: 1,582,799
Taxable Value:	7,633,874	Taxable Value:	1,762,382	648,408	Total Taxable Value: 11,579,488
<b>McKenzie County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values: 14,531,255
Acres:	1,063,650.14	Land:	6,161,280	3,923,465	11 Homestead Credits: 19,060
T and F Per Acre:	159.92	Structures:	65,748,590	51,841,964	0 Veteran Credits: 0
True and Full Value:	170,093,694	True and Full Value:	71,909,870	55,765,429	Subtotal Real Property: 14,512,195
Assessed Value:	85,046,848	Assessed Value:	35,954,941	27,882,717	Railroads and Utilities: 6,734,115
Taxable Value:	8,506,841	Taxable Value:	3,236,025	2,788,389	Total Taxable Value: 21,246,310
<b>McLean County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values: 37,174,362
Acres:	1,143,877.41	Land:	65,891,070	14,143,150	70 Homestead Credits: 132,264
T and F Per Acre:	325.35	Structures:	270,859,650	54,080,800	12 Veteran Credits: 31,536
True and Full Value:	372,158,600	True and Full Value:	336,750,720	68,223,950	Subtotal Real Property: 37,010,562
Assessed Value:	186,079,300	Assessed Value:	168,375,360	34,111,975	Railroads and Utilities: 727,613
Taxable Value:	18,607,930	Taxable Value:	15,155,224	3,411,208	Total Taxable Value: 37,738,175



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<b>Mercer County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	20,809,013
Acres: 575,568.13	Land: 30,864,550	18,063,536	69 Homestead Credits:	125,056	
T and F Per Acre: 190.68	Structures: 224,919,982	58,130,446	13 Veteran Credits:	30,562	
True and Full Value: 109,750,206	True and Full Value: 255,784,532	76,193,982	Subtotal Real Property:	20,653,395	
Assessed Value: 54,875,103	Assessed Value: 127,892,266	38,096,991	Railroads and Utilities:	603,861	
Taxable Value: 5,487,701	Taxable Value: 11,511,608	3,809,704	Total Taxable Value:	21,257,256	
<b>Morton County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	73,096,158
Acres: 1,163,763.14	Land: 120,943,900	91,505,710	208 Homestead Credits:	556,911	
T and F Per Acre: 166.85	Structures: 885,881,370	270,069,480	66 Veteran Credits:	209,271	
True and Full Value: 194,173,800	True and Full Value: 1,006,825,270	361,575,190	Subtotal Real Property:	72,329,976	
Assessed Value: 97,086,900	Assessed Value: 503,412,635	180,787,595	Railroads and Utilities:	7,256,724	
Taxable Value: 9,708,690	Taxable Value: 45,308,709	18,078,759	Total Taxable Value:	79,586,700	
<b>Mountrail County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	21,840,882
Acres: 1,076,312.64	Land: 8,748,380	11,022,950	37 Homestead Credits:	43,151	
T and F Per Acre: 229.62	Structures: 99,237,300	81,457,800	5 Veteran Credits:	7,616	
True and Full Value: 247,139,400	True and Full Value: 107,985,680	92,480,750	Subtotal Real Property:	21,790,115	
Assessed Value: 123,569,700	Assessed Value: 54,012,841	46,240,377	Railroads and Utilities:	14,084,813	
Taxable Value: 12,356,970	Taxable Value: 4,859,868	4,624,044	Total Taxable Value:	35,874,928	
<b>Nelson County</b>		Woodland Acres: 145.20			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	11,929,113
Acres: 613,603.88	Land: 2,025,650	1,125,909	30 Homestead Credits:	17,286	
T and F Per Acre: 323.19	Structures: 25,369,999	14,481,270	15 Veteran Credits:	13,058	
True and Full Value: 198,312,919	True and Full Value: 27,395,649	15,607,179	Subtotal Real Property:	11,898,769	
Assessed Value: 99,156,483	Assessed Value: 13,697,870	7,803,592	Railroads and Utilities:	4,565,085	
Taxable Value: 9,915,870	Taxable Value: 1,232,874	780,369	Total Taxable Value:	16,463,854	
<b>Oliver County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	6,362,070
Acres: 443,906.40	Land: 2,687,262	2,118,733	7 Homestead Credits:	10,641	
T and F Per Acre: 176.38	Structures: 36,559,307	11,500,465	3 Veteran Credits:	7,163	
True and Full Value: 78,298,344	True and Full Value: 39,246,569	13,619,198	Subtotal Real Property:	6,344,266	
Assessed Value: 39,150,050	Assessed Value: 19,623,463	6,809,625	Railroads and Utilities:	2,132,607	
Taxable Value: 3,914,970	Taxable Value: 1,766,112	680,988	Total Taxable Value:	8,476,873	
<b>Pembina County</b>		Woodland Acres: 11,618.78			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	32,261,216
Acres: 684,862.62	Land: 12,993,793	5,551,290	55 Homestead Credits:	83,438	
T and F Per Acre: 668.91	Structures: 119,892,580	63,944,260	17 Veteran Credits:	30,608	
True and Full Value: 458,113,941	True and Full Value: 132,886,373	69,495,550	Subtotal Real Property:	32,147,170	
Assessed Value: 229,058,923	Assessed Value: 66,443,931	34,747,995	Railroads and Utilities:	7,423,008	
Taxable Value: 22,806,341	Taxable Value: 5,979,986	3,474,889	Total Taxable Value:	39,570,178	
<b>Pierce County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	13,789,392
Acres: 637,952.27	Land: 5,874,586	3,574,633	32 Homestead Credits:	54,501	
T and F Per Acre: 278.05	Structures: 69,373,098	27,104,780	13 Veteran Credits:	26,369	
True and Full Value: 177,381,447	True and Full Value: 75,247,684	30,679,413	Subtotal Real Property:	13,708,522	
Assessed Value: 88,692,137	Assessed Value: 37,623,897	15,339,731	Railroads and Utilities:	4,191,929	
Taxable Value: 8,869,235	Taxable Value: 3,386,147	1,534,010	Total Taxable Value:	17,900,451	

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<b>Ramsey County</b>		Woodland Acres: 81.60			
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values: 30,859,706
Acres:	726,823.41	Land:	32,290,898	25,332,408	51 Homestead Credits: 81,864
T and F Per Acre:	340.54	Structures:	240,650,037	98,677,950	27 Veteran Credits: 72,452
True and Full Value:	247,513,462	True and Full Value:	272,940,935	124,010,358	Subtotal Real Property: 30,705,390
Assessed Value:	123,756,731	Assessed Value:	136,470,473	62,005,182	Railroads and Utilities: 1,695,571
Taxable Value:	12,375,976	Taxable Value:	12,283,061	6,200,669	Total Taxable Value: 32,400,961
<b>Ransom County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values: 17,474,212
Acres:	481,244.43	Land:	7,772,100	2,222,900	85 Homestead Credits: 61,833
T and F Per Acre:	428.28	Structures:	103,327,400	41,145,000	13 Veteran Credits: 24,691
True and Full Value:	206,108,600	True and Full Value:	111,099,500	43,367,900	Subtotal Real Property: 17,387,688
Assessed Value:	103,054,300	Assessed Value:	55,549,750	21,683,950	Railroads and Utilities: 4,776,812
Taxable Value:	10,305,430	Taxable Value:	5,000,387	2,168,395	Total Taxable Value: 22,164,500
<b>Renville County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values: 12,543,144
Acres:	535,369.08	Land:	3,129,740	1,685,985	9 Homestead Credits: 7,302
T and F Per Acre:	397.14	Structures:	28,081,729	8,464,420	10 Veteran Credits: 12,737
True and Full Value:	212,616,442	True and Full Value:	31,211,469	10,150,405	Subtotal Real Property: 12,523,105
Assessed Value:	106,308,221	Assessed Value:	15,605,738	5,075,227	Railroads and Utilities: 489,641
Taxable Value:	10,631,044	Taxable Value:	1,404,531	507,569	Total Taxable Value: 13,012,746
<b>Richland County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values: 53,354,280
Acres:	836,501.15	Land:	56,924,200	26,042,560	102 Homestead Credits: 165,307
T and F Per Acre:	627.49	Structures:	329,291,000	168,527,400	27 Veteran Credits: 78,201
True and Full Value:	524,895,600	True and Full Value:	386,215,200	194,569,960	Subtotal Real Property: 53,110,772
Assessed Value:	262,447,800	Assessed Value:	193,107,600	97,284,980	Railroads and Utilities: 4,564,047
Taxable Value:	26,244,780	Taxable Value:	17,380,992	9,728,508	Total Taxable Value: 57,674,819
<b>Rolette County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values: 11,342,900
Acres:	482,938.25	Land:	3,388,904	3,752,701	58 Homestead Credits: 83,975
T and F Per Acre:	301.73	Structures:	62,082,660	18,435,930	7 Veteran Credits: 9,750
True and Full Value:	145,714,925	True and Full Value:	65,471,564	22,188,631	Subtotal Real Property: 11,249,175
Assessed Value:	72,857,464	Assessed Value:	32,735,782	11,094,316	Railroads and Utilities: 160,919
Taxable Value:	7,286,764	Taxable Value:	2,946,296	1,109,840	Total Taxable Value: 11,410,094
<b>Sargent County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values: 17,854,759
Acres:	522,285.85	Land:	4,018,212	1,114,407	21 Homestead Credits: 31,331
T and F Per Acre:	498.53	Structures:	59,676,350	38,273,228	8 Veteran Credits: 15,497
True and Full Value:	260,376,064	True and Full Value:	63,694,562	39,387,635	Subtotal Real Property: 17,807,931
Assessed Value:	130,189,062	Assessed Value:	31,847,778	19,693,936	Railroads and Utilities: 3,332,715
Taxable Value:	13,019,031	Taxable Value:	2,866,308	1,969,420	Total Taxable Value: 21,140,646
<b>Sheridan County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values: 7,255,239
Acres:	551,363.52	Land:	1,339,032	754,676	17 Homestead Credits: 7,915
T and F Per Acre:	232.29	Structures:	10,610,103	5,494,841	1 Veteran Credits: 711
True and Full Value:	128,074,910	True and Full Value:	11,949,135	6,249,517	Subtotal Real Property: 7,246,613
Assessed Value:	64,037,455	Assessed Value:	5,974,584	3,124,767	Railroads and Utilities: 221,391
Taxable Value:	6,404,981	Taxable Value:	537,734	312,524	Total Taxable Value: 7,468,004

## 2010 Abstract of Assessments as Equalized by the State Board of Equalization

<b>Sioux County</b>			Woodland Acres: 0.00			
<b>Agricultural</b>			<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	2,511,049
Acres:	376,100.08	Land:	659,835	291,657	7 Homestead Credits:	2,849
T and F Per Acre:	121.81	Structures:	2,100,515	1,632,489	1 Veteran Credits:	990
True and Full Value:	45,813,167	True and Full Value:	2,760,350	1,924,146	Subtotal Real Property:	2,507,210
Assessed Value:	22,906,645	Assessed Value:	1,380,257	962,094	Railroads and Utilities:	7,710
Taxable Value:	2,290,597	Taxable Value:	124,237	96,215	Total Taxable Value:	2,514,920
<b>Slope County</b>			Woodland Acres: 0.00			
<b>Agricultural</b>			<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	5,792,623
Acres:	612,185.28	Land:	135,192	347,019	5 Homestead Credits:	1,710
T and F Per Acre:	178.65	Structures:	1,894,306	4,309,003	0 Veteran Credits:	0
True and Full Value:	109,369,894	True and Full Value:	2,029,498	4,656,022	Subtotal Real Property:	5,790,913
Assessed Value:	54,684,948	Assessed Value:	1,014,750	2,328,011	Railroads and Utilities:	94,389
Taxable Value:	5,468,494	Taxable Value:	91,327	232,802	Total Taxable Value:	5,885,302
<b>Stark County</b>			Woodland Acres: 0.00			
<b>Agricultural</b>			<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	64,647,873
Acres:	819,096.19	Land:	83,291,900	49,715,700	240 Homestead Credits:	711,765
T and F Per Acre:	202.14	Structures:	841,173,500	245,610,350	74 Veteran Credits:	257,396
True and Full Value:	165,573,400	True and Full Value:	924,465,400	295,326,050	Subtotal Real Property:	63,678,712
Assessed Value:	82,786,700	Assessed Value:	462,232,700	147,663,025	Railroads and Utilities:	2,996,505
Taxable Value:	8,278,670	Taxable Value:	41,602,900	14,766,303	Total Taxable Value:	66,675,217
<b>Steele County</b>			Woodland Acres: 0.00			
<b>Agricultural</b>			<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	13,873,805
Acres:	445,180.96	Land:	8,602,963	1,450,690	17 Homestead Credits:	18,774
T and F Per Acre:	515.87	Structures:	29,231,670	12,314,916	13 Veteran Credits:	16,858
True and Full Value:	229,655,308	True and Full Value:	37,834,633	13,765,606	Subtotal Real Property:	13,838,173
Assessed Value:	114,827,658	Assessed Value:	18,917,323	6,882,804	Railroads and Utilities:	5,574,907
Taxable Value:	11,482,933	Taxable Value:	1,702,575	688,297	Total Taxable Value:	19,413,080
<b>Stutsman County</b>			Woodland Acres: 0.00			
<b>Agricultural</b>			<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	60,091,603
Acres:	1,351,402.86	Land:	61,754,800	35,157,765	180 Homestead Credits:	376,249
T and F Per Acre:	331.11	Structures:	498,367,300	215,074,250	53 Veteran Credits:	148,934
True and Full Value:	447,457,500	True and Full Value:	560,122,100	250,232,015	Subtotal Real Property:	59,566,420
Assessed Value:	223,728,750	Assessed Value:	280,061,050	125,116,008	Railroads and Utilities:	4,143,604
Taxable Value:	22,372,875	Taxable Value:	25,207,106	12,511,622	Total Taxable Value:	63,710,024
<b>Towner County</b>			Woodland Acres: 0.00			
<b>Agricultural</b>			<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	14,103,647
Acres:	641,238.62	Land:	2,874,974	1,716,501	12 Homestead Credits:	6,282
T and F Per Acre:	385.89	Structures:	18,326,471	13,816,359	2 Veteran Credits:	43,166
True and Full Value:	247,448,792	True and Full Value:	21,201,445	15,532,860	Subtotal Real Property:	14,054,199
Assessed Value:	123,724,396	Assessed Value:	10,600,731	7,766,469	Railroads and Utilities:	118,728
Taxable Value:	12,372,745	Taxable Value:	954,205	776,697	Total Taxable Value:	14,172,927
<b>Traill County</b>			Woodland Acres: 0.00			
<b>Agricultural</b>			<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	31,581,214
Acres:	532,955.17	Land:	17,907,002	6,269,088	33 Homestead Credits:	59,748
T and F Per Acre:	666.99	Structures:	161,545,910	108,367,831	25 Veteran Credits:	71,915
True and Full Value:	355,473,338	True and Full Value:	179,452,912	114,636,919	Subtotal Real Property:	31,449,551
Assessed Value:	177,736,669	Assessed Value:	89,726,464	57,318,462	Railroads and Utilities:	714,069
Taxable Value:	17,773,855	Taxable Value:	8,075,461	5,731,898	Total Taxable Value:	32,163,620

## 2010 Abstract of Assessments as Equalized by the State Board of Equalization

<b>Walsh County</b>		Woodland Acres: 3,866.88			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	35,319,191
Acres: 793,212.49		Land: 17,215,255	9,796,366	119 Homestead Credits:	157,276
T and F Per Acre: 599.28		Structures: 156,672,439	64,719,306	23 Veteran Credits:	42,416
True and Full Value: 475,355,800	True and Full Value: 173,887,694		74,515,672	Subtotal Real Property:	35,119,499
Assessed Value: 237,677,900	Assessed Value: 86,943,898		37,257,840	Railroads and Utilities:	3,469,301
Taxable Value: 23,767,790	Taxable Value: 7,825,579		3,725,822	Total Taxable Value:	38,588,800
<b>Ward County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	176,217,592
Acres: 1,220,947.00		Land: 260,401,433	241,511,330	223 Homestead Credits:	682,626
T and F Per Acre: 345.87		Structures: 2,082,223,412	752,185,400	267 Veteran Credits:	962,987
True and Full Value: 422,292,700	True and Full Value: 2,342,624,845		993,696,730	Subtotal Real Property:	174,571,979
Assessed Value: 211,146,350	Assessed Value: 1,171,312,423		496,848,365	Railroads and Utilities:	9,491,600
Taxable Value: 21,114,635	Taxable Value: 105,418,120		49,684,837	Total Taxable Value:	184,063,579
<b>Wells County</b>		Woodland Acres: 126.20			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	19,015,288
Acres: 781,956.11		Land: 5,407,483	2,642,204	43 Homestead Credits:	43,814
T and F Per Acre: 375.05		Structures: 61,183,442	24,452,617	2 Veteran Credits:	5,223
True and Full Value: 293,274,808	True and Full Value: 66,590,925		27,094,821	Subtotal Real Property:	18,966,251
Assessed Value: 146,638,884	Assessed Value: 33,295,480		13,547,608	Railroads and Utilities:	2,593,284
Taxable Value: 14,663,937	Taxable Value: 2,996,579		1,354,772	Total Taxable Value:	21,559,535
<b>Williams County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	60,484,485
Acres: 1,215,238.95		Land: 46,669,386	50,147,080	189 Homestead Credits:	472,192
T and F Per Acre: 211.83		Structures: 679,603,756	248,428,896	43 Veteran Credits:	134,362
True and Full Value: 257,418,896	True and Full Value: 726,273,142		298,575,976	Subtotal Real Property:	59,877,931
Assessed Value: 128,709,448	Assessed Value: 363,136,571		149,287,988	Railroads and Utilities:	8,763,682
Taxable Value: 12,871,503	Taxable Value: 32,683,741		14,929,241	Total Taxable Value:	68,641,613
<b>State Totals</b>		Woodland Acres: 20,460.75			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	2,143,507,429
Acres: 39,808,578.97		Land: 2,953,544,575	2,224,661,104	3,722 Homestead Credits:	8,451,102
T and F Per Acre: 320.43		Structures: 18,634,827,138	8,461,384,850	1,395 Veteran Credits:	4,477,876
True and Full Value: 12,755,781,693	True and Full Value: 21,588,371,713		10,686,045,954	Subtotal Real Property:	2,130,578,451
Assessed Value: 6,377,899,862	Assessed Value: 10,794,203,373		5,343,014,075	Railroads and Utilities:	176,545,493
Taxable Value: 637,702,934	Taxable Value: 971,499,672		534,304,823	Total Taxable Value:	2,307,123,944

**2010 Taxable Valuations of Railroad and Utility Companies  
Assessed by the State Board of Equalization**

County	Railroad	Pipeline	Electric and Gas	Miscel- laneous	Total
Adams	255,546	0	186,041	0	441,587
Barnes	1,916,811	6,945,762	4,730,470	0	13,593,043
Benson	358,202	688,841	103,143	0	1,150,186
Billings	599,168	2,004,683	10,314	0	2,614,165
Bottineau	104,157	1,695,475	177,410	0	1,977,042
Bowman	252,590	2,479,034	334,145	0	3,065,769
Burke	613,917	327,555	66,048	0	1,007,520
Burleigh	1,178,286	753,250	3,867,627	0	5,799,163
Cass	3,304,290	775,300	4,997,266	12,320	9,089,176
Cavalier	132,200	631,537	3,958,020	0	4,721,757
Dickey	209,930	69,235	2,798,805	0	3,077,970
Divide	270,294	392,239	47,840	0	710,373
Dunn	0	5,805,433	168,131	0	5,973,564
Eddy	473,110	279,259	65,954	0	818,323
Emmons	54,385	1,497,625	87,073	0	1,639,083
Foster	823,511	1,419,224	76,216	0	2,318,951
Golden Valley	625,883	935,044	45,007	0	1,605,934
Grand Forks	843,929	585,441	2,571,697	0	4,001,067
Grant	0	0	62,328	0	62,328
Griggs	544,426	78,384	647,385	0	1,270,195
Hettinger	0	14,283	83,399	0	97,682
Kidder	810,241	253,075	75,595	0	1,138,911
LaMoure	275,601	65,612	921,380	0	1,262,593
Logan	143,974	0	51,321	0	195,295
McHenry	1,758,126	4,322,775	321,486	0	6,402,387
McIntosh	40,278	1,320,124	222,397	0	1,582,799
McKenzie	21,400	6,646,104	66,611	0	6,734,115
McLean	378,823	55,386	293,404	0	727,613
Mercer	128,747	155,939	319,175	0	603,861
Morton	1,901,781	4,243,858	1,111,085	0	7,256,724
Mountrail	1,271,378	12,604,548	208,887	0	14,084,813
Nelson	344,582	4,138,924	81,579	0	4,565,085
Oliver	115,300	134,769	1,882,538	0	2,132,607
Pembina	130,279	7,068,396	224,333	0	7,423,008
Pierce	592,598	1,221,669	2,377,662	0	4,191,929
Ramsey	438,480	883,121	373,970	0	1,695,571
Ransom	487,787	4,167,143	121,882	0	4,776,812
Renville	112,794	320,709	56,138	0	489,641
Richland	831,093	2,786,355	946,599	0	4,564,047
Rolette	13,813	0	147,106	0	160,919
Sargent	452,624	2,715,926	164,165	0	3,332,715
Sheridan	71,849	0	149,542	0	221,391
Sioux	2,308	0	5,402	0	7,710
Slope	52,016	19,179	23,194	0	94,389
Stark	1,624,573	811,062	560,870	0	2,996,505
Steele	151,241	3,482,114	1,941,552	0	5,574,907
Stutsman	1,866,777	1,225,281	1,051,546	0	4,143,604
Towner	89,957	0	28,771	0	118,728
Traill	469,479	18,178	226,412	0	714,069
Walsh	300,812	3,020,392	148,097	0	3,469,301
Ward	2,556,418	3,454,308	3,480,874	0	9,491,600
Wells	1,139,784	1,299,184	154,316	0	2,593,284
Williams	1,704,062	6,463,944	595,676	0	8,763,682
Total	32,839,610	100,275,679	43,417,884	12,320	176,545,493

**2010 Allocation of Telecommunications Gross Receipts Tax**

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

**2010 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	9,015	61.61	4,508	451
Barnes	1,824.75	329,600	180.63	164,800	16,480
Benson	1,342.51	217,190	161.78	108,595	10,860
Bottineau	2,111.80	370,900	175.63	185,450	18,545
Bowman	1,021.22	192,133	188.14	96,067	9,607
Burke	465.93	65,000	139.51	32,500	3,250
Burleigh	11,611.67	2,320,000	199.80	1,160,000	116,000
Cass	1,613.92	535,800	331.99	267,900	26,790
Cavalier	8,598.97	1,932,717	224.76	966,358	96,636
Dickey	3,578.47	1,027,940	287.26	513,970	51,397
Divide	1,747.89	138,400	79.18	69,200	6,920
Dunn	7,519.63	564,600	75.08	282,300	28,230
Eddy	1,428.86	245,321	171.69	122,661	12,266
Emmons	1,203.00	277,928	231.03	138,964	13,896
Foster	631.75	212,112	335.75	106,056	10,606
Golden Valley	134.80	16,100	119.44	8,050	805
Grand Forks	4,479.41	842,500	188.08	421,250	42,125
Grant	1,041.10	153,200	147.15	76,600	7,660
Griggs	102.90	25,136	244.28	12,568	1,257
Hettinger	1,173.57	215,520	183.64	107,760	10,776
Kidder	4,308.38	787,700	182.83	393,850	39,385
LaMoure	1,620.58	534,800	330.01	267,400	26,740
Logan	597.80	100,600	168.28	50,300	5,030
McHenry	1,155.34	147,762	127.89	73,881	7,388
McIntosh	2,446.21	500,551	204.62	250,276	25,028
McKenzie	9,281.38	1,957,359	210.89	978,680	97,868
McLean	18,847.76	5,581,600	296.14	2,790,800	279,080
Mercer	5,762.56	977,664	169.66	488,832	48,883
Morton	6,923.80	1,216,000	175.63	608,000	60,800
Mountrail	4,716.89	1,064,400	225.66	532,200	53,220
Nelson	1,509.82	314,174	208.09	157,087	15,709
Oliver	928.94	180,234	194.02	90,117	9,012
Pembina	6,204.64	1,040,981	167.77	520,491	52,049
Pierce	1,593.50	149,158	93.60	74,579	7,458
Ramsey	376.15	101,902	270.91	50,951	5,095
Ransom	821.21	90,600	110.33	45,300	4,530
Richland	3,887.76	868,500	223.39	434,250	43,425
Rolette	7,466.23	1,392,859	186.55	696,430	69,643
Sargent	2,108.49	849,515	402.90	424,758	42,476
Sheridan	27,509.41	6,184,810	224.83	3,092,405	309,241
Slope	977.60	162,313	166.03	81,157	8,116
Stark	2.40	17,800	7,416.67	8,900	890
Steele	1,449.58	630,177	434.73	315,089	31,509
Stutsman	127.49	44,400	348.26	22,200	2,220
Towner	343.10	113,426	330.59	56,713	5,671
Walsh	1,134.72	526,700	464.17	263,350	26,335
Ward	40.00	7,000	175.00	3,500	350
Wells	11,646.74	3,505,877	301.02	1,752,939	175,294
Williams	3,561.12	628,132	176.39	314,066	31,407
Total	179,128.08	39,368,106	219.78	19,684,058	1,968,409

**2010 Abstract of Land Valuations Subject to In-Lieu Payments on Land Owned by  
the Board of University and School Lands or State Treasurer**

County	Total Acres	True and Full Value	Average True and Value per Acre	Assessed Value	Taxable Value
Barnes	270.00	127,900	473.70	63,950	6,395
Benson	1,618.90	591,754	365.53	295,877	29,588
Billings	51.40	10,742	208.99	5,371	537
Bottineau	1,077.34	399,600	370.91	199,800	19,980
Bowman	140.50	27,005	192.21	13,503	1,350
Burke	180.00	45,000	250.00	22,500	2,250
Burleigh	1,625.67	348,100	214.13	174,050	17,405
Cavalier	179.80	77,290	429.87	38,645	3,865
Divide	362.50	59,000	162.76	29,500	2,950
Eddy	701.00	145,660	207.79	72,830	7,283
Emmons	421.00	124,119	294.82	62,060	6,206
Foster	193.80	79,801	411.77	39,901	3,990
Golden Valley	199.00	52,100	261.81	26,050	2,605
Grant	708.10	117,600	166.08	58,800	5,880
Griggs	437.00	167,558	383.43	83,779	8,378
Kidder	276.00	44,800	162.32	22,400	2,240
LaMoure	320.00	130,800	408.75	65,400	6,540
Logan	403.00	51,400	127.54	25,700	2,570
McHenry	1,503.10	337,284	224.39	168,642	16,864
McIntosh	148.00	41,943	283.40	20,972	2,097
McLean	606.40	209,950	346.22	104,975	10,498
Mercer	542.00	104,598	192.99	52,299	5,230
Morton	530.34	88,800	167.44	44,400	4,440
Mountrail	669.90	160,300	239.29	80,150	8,015
Nelson	654.10	219,395	335.42	109,698	10,970
Oliver	111.50	29,092	260.91	14,546	1,455
Pierce	945.18	254,320	269.07	127,160	12,716
Ramsey	715.40	212,594	297.17	106,297	10,630
Ransom	124.00	67,200	541.94	33,600	3,360
Renville	25.00	10,266	410.64	5,133	513
Richland	30.00	21,300	710.00	10,650	1,065
Sargent	186.00	101,430	545.32	50,715	5,072
Sheridan	1,394.80	287,870	206.39	143,935	14,394
Sioux	120.00	19,911	165.93	9,956	996
Slope	35.00	8,157	233.06	4,079	408
Stark	48.00	11,600	241.67	5,800	580
Stutsman	1,413.46	472,300	334.14	236,150	23,615
Towner	1,604.11	504,423	314.46	252,212	25,221
Ward	80.00	15,000	187.50	7,500	750
Wells	230.00	85,833	373.19	42,917	4,292
Williams	65.00	28,775	442.69	14,388	1,439
Total	20,946.30	5,892,570	281.32	2,946,290	294,632



**2010 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	1,119,655	125.01	559,828	55,983
Total	8,956.47	1,119,655	125.01	559,828	55,983

**2010 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	2,094.76	380,200	181.50	190,100	19,010
Ransom	2,102.88	544,600	258.98	272,300	27,230
Sheridan	10,112.01	1,311,160	129.66	655,580	65,558
Total	14,309.65	2,235,960	156.26	1,117,980	111,798

**2010 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	432.46	156,394	361.64	78,197	7,820
Total	432.46	156,394	361.64	78,197	7,820

**2010 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	5,359,640	2,679,820	267,982
Dunn	7,518,500	3,759,250	375,925
McKenzie	5,289,540	2,644,770	264,477
Mercer	18,518,120	9,259,060	925,906
Williams	6,626,200	3,313,100	331,310
Total	43,312,000	21,656,000	2,165,600

**2010 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	13,391,500	6,695,750	669,575
Total	13,391,500	6,695,750	669,575

## Apportionment of 2010 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	16,175	21.34	345,166
Fargo Conn. Jct.	2,888	1.47	4,245
Fargo to Grand Forks Junction	13,331	76.09	1,014,309
Fargo to Montana State Line	26,398	367.11	9,690,759
Fargo-Surrey Line	18,802	225.73	4,244,158
Grand Forks to Norwich	9,785	194.26	1,900,821
Ortonville to Terry	5,368	102.50	550,159
Surrey to Montana Line	24,458	156.48	3,827,095
Valley City Low Line	2,796	5.13	14,340
Wahpeton to Casselton	2,626	0.57	1,496
West Fargo Conn. to J.Y. Jct.	3,038	2.71	8,231
Subtotal Main Line		1,153.39	21,600,779
Branch Line			
Berthold to Crosby	3,113	48.30	150,330
Casselton Branch	2,800	0.13	364
Casselton to Blanchard	2,278	14.19	32,317
Churchs Ferry to Rolla	1,875	47.77	89,567
Cooperstown Branch	1,898	7.10	13,472
Devils Lake to Rock Lake	1,138	0.90	1,024
Erie Junction to Clifford	1,218	18.09	22,023
Fargo and Southwestern Branch	2,870	8.72	25,026
Grand Forks to Intl. Bndry. - Neche	3,105	38.64	119,972
Granville to Lorain	928	5.25	4,869
James River Branch	2,626	1.24	3,255
Lakota to Sarles	1,888	3.74	7,059
Larimore to Hannah	2,663	51.46	137,031
Larimore to Mayville	2,335	33.80	78,919
Mandan North Line	3,611	78.39	283,020
Minnewaukan Branch	2,030	0.48	974
Niobe Branch	1,158	21.46	24,838
Nolan to Warwick	2,664	66.46	177,009
Portland Junction to Portland	1,963	4.68	9,184
Red River Branch	4,353	37.47	163,104
Rugby to Westhope	1,884	42.36	79,780
Stanley Northwest Branch	2,363	30.00	70,873
York to WOLFORD	1,103	14.40	15,875
Subtotal Branch Line		575.03	1,509,885
Second Track			
Cass County	2,640	31.94	84,315
Stutsman County	2,640	12.10	31,935
Ward County	2,446	12.78	31,255
Williams County	2,446	16.18	39,571
Subtotal Second Track		73.00	187,076
Side Track			
Side Track (Varied values per mile)		581.47	1,052,260
Subtotal Side Track		581.47	1,052,260
<b>Total Burlington Northern Santa Fe Railway Co.</b>		<b>2,382.89</b>	<b>24,350,000</b>

## Apportionment of 2010 Taxable Value of Railroads per Mile of Track

Railroad	Taxable Value per Mile	Mileage	Total Taxable Valuation
<b>Soo Line Railroad Co.</b>			
Main Line			
Minnesota State Line to Portal	13,172	352.67	4,645,326
Subtotal Main Line		352.67	4,645,326
Branch Line			
Drake - Max Line	1,445	45.46	65,685
F&V Jct. - SD Line	645	8.68	5,598
Flaxton to Montana Line	1,445	0.57	824
Max - New Town	948	64.43	61,080
Prairie Junction - Plaza	455	1.41	642
Subtotal Branch Line		120.55	133,829
Side Track			
Side Track (Varied values per mile)		98.04	116,995
Subtotal Side Track		98.04	116,995
<b>Total Soo Line Railroad Co.</b>		<b>571.26</b>	<b>4,896,150</b>
<b>Dakota, Missouri Valley &amp; Western Railroad</b>			
Branch Line			
Berthold to Crosby	4,878	10.56	51,510
Flaxton - Montana State Line	4,878	81.29	396,526
Hankinson to Oakes	6,550	49.57	324,665
Hankinson to Rutland (South Dakota Railway Authority)	3,097	11.87	36,760
Linton Branch	2,418	13.01	31,450
Max to Washburn	5,454	49.38	269,302
Rutland to SD Line (South Dakota Railway Authority)	3,097	10.52	32,580
Washburn to Oakes	3,261	170.40	555,660
Subtotal Branch Line		396.60	1,698,453
Side Track			
Side Track (Varied values per mile)		28.78	11,747
Subtotal Side Track		28.78	11,747
<b>Total Dakota, Missouri Valley &amp; Western Railroad</b>		<b>425.38</b>	<b>1,710,200</b>
<b>Dakota Northern Railroad</b>			
Branch Line			
Grafton to Intl. Bndry. - Morden	913	48.24	44,017
Grand Forks to Intl. Bndry. - Neche	605	21.31	12,881
Subtotal Branch Line		69.55	56,898
Side Track			
Side Track (Varied values per mile)		14.99	1,252
Subtotal Side Track		14.99	1,252
<b>Total Dakota Northern Railroad</b>		<b>84.54</b>	<b>58,150</b>

## Apportionment of 2010 Taxable Value of Railroads per Mile of Track

Railroad	Taxable Value per Mile	Mileage	Total Taxable Valuation
<b>Northern Plains Railroad</b>			
Branch Line			
Fordville to Drake	645	53.68	34,607
Gilby Subdivision	742	13.38	9,920
Kenmare to Minn.	1,365	190.03	259,274
Lakota to Sarles	742	26.60	19,721
Mohall Line	742	13.89	10,364
Subtotal Branch Line		297.58	333,886
Side Track			
Side Track (Varied values per mile)		23.13	2,274
Subtotal Side Track		23.13	2,274
<b>Total Northern Plains Railroad</b>		<b>320.71</b>	<b>336,160</b>
<b>Red River Valley &amp; Western Railroad</b>			
Branch Line			
Addison West Branch	1,200	11.79	14,155
Fargo and Southwestern Branch	3,962	100.40	397,792
Hankinson to Rutland (Rutland)	336	11.83	4,434
James River Branch	3,618	46.49	168,193
Minnewaukan Branch	2,783	79.46	221,083
Oakes Branch	2,583	15.30	39,510
Oberon Branch	1,532	15.82	24,234
Sykeston Branch	1,532	28.63	43,856
Tintah Jct. to Hankinson (Rutland)	1,057	8.30	8,771
Wahpeton to Casselton	3,618	54.62	197,604
Wahpeton to Moorhead	3,692	6.02	22,225
Wahpeton to Oakes	3,852	72.53	279,376
Wilton Branch	1,532	21.54	32,995
Subtotal Branch Line		472.73	1,454,228
Side Track			
Side Track (Varied values per mile)		42.75	13,322
Subtotal Side Track		42.75	13,322
<b>Total Red River Valley &amp; Western Railroad</b>		<b>515.48</b>	<b>1,467,550</b>
<b>Yellowstone Valley Railroad</b>			
Branch Line			
Fairview East Branch	1,884	0.74	1,394
Snowdon-Sidney Branch	2,265	8.60	19,614
Subtotal Branch Line		9.34	21,008
Side Track			
Side Track (Varied values per mile)		1.73	392
Subtotal Side Track		1.73	392
<b>Total Yellowstone Valley Railroad</b>		<b>11.07</b>	<b>21,400</b>

## Taxable Valuation of All Classes of Property for the Years 2009 and 2010

<b>2009</b>			
	<u>Acres</u>	<u>Valuation</u>	<u>Percent of Total</u>
Real Estate			
Agricultural Lands:	39,818,678.08	583,238,211	27.27
Other Real Estate			
Commercial Property		506,721,563	23.69
Residential Property		<u>924,988,071</u>	<u>43.24</u>
Total Taxable Value of Other Real Estate		1,431,709,634	66.93
Less Homestead Credit Allowance		-7,833,791	-0.37
Less Disable Veterans Credit Allowance		<u>0</u>	<u>0.00</u>
Total Taxable Value of Real Estate		2,007,114,054	93.83
Public Utility Property			
Railroads		28,433,050	1.33
Pipelines		68,538,638	3.20
Electric, Gas, Heating and Water		34,929,548	1.63
Miscellaneous:		<u>10,850</u>	<u>0.00</u>
Total Value of Public Utilities		<u>131,912,086</u>	<u>6.17</u>
Total Taxable Value of all Property		2,139,026,140	100.00

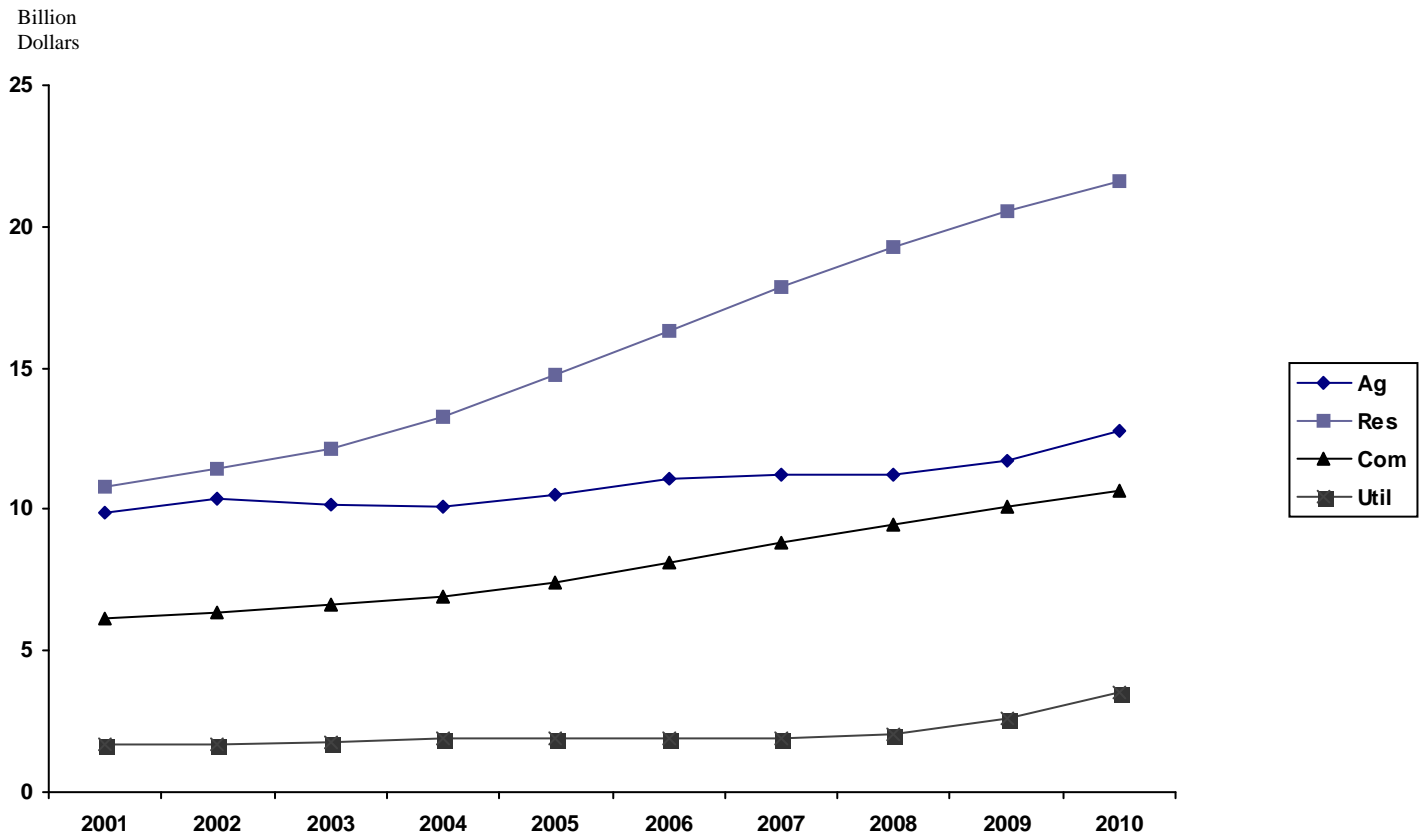
  

<b>2010</b>			
	<u>Acres</u>	<u>Valuation</u>	<u>Percent of Total</u>
Real Estate			
Agricultural Lands:	39,808,578.97	637,702,934	27.64
Other Real Estate			
Commercial Property		534,304,823	23.16
Residential Property		<u>971,499,672</u>	<u>42.11</u>
Total Taxable Value of Other Real Estate		1,505,804,495	65.27
Less Homestead Credit Allowance		-8,451,102	-0.37
Less Disable Veterans Credit Allowance		<u>-4,477,876</u>	<u>-0.19</u>
Total Taxable Value of Real Estate		2,130,578,451	92.35
Public Utility Property			
Railroads		32,839,610	1.42
Pipelines		100,275,679	4.35
Electric, Gas, Heating and Water		43,417,884	1.88
Miscellaneous:		<u>12,320</u>	<u>0.00</u>
Total Value of Public Utilities		<u>176,545,493</u>	<u>7.65</u>
Total Taxable Value of all Property		2,307,123,944	100.00

**Summary of True and Full, Assessed, and Taxable Valuations  
as Equalized by the State Board of Equalization, 2001 - 2010**

<b>Agricultural Property</b>					
Year	Acres	T and F per Acre	True and Full Value	Assessed Value	Taxable Value
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
2007	39,837,415.41	282.35	11,248,135,477	5,624,025,717	562,412,766
2008	39,824,294.08	282.32	11,243,270,596	5,621,643,985	562,174,817
2009	39,818,678.08	294.45	11,724,491,020	5,862,253,689	583,238,211
2010	39,808,578.97	320.43	12,755,781,693	6,377,899,862	637,702,934
<b>Residential Property</b>					
	Lots and Tracts	Structures	True and Full Value	Assessed Value	Taxable Value
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
2007	2,503,305,108	15,352,028,847	17,855,333,955	8,928,170,990	803,557,254
2008	2,643,067,836	16,646,658,430	19,289,726,266	9,644,869,537	868,060,750
2009	2,822,103,383	17,732,685,025	20,554,788,408	10,277,397,639	924,988,071
2010	2,953,544,575	18,634,827,138	21,588,371,713	10,794,203,373	971,499,672
<b>Commercial Property</b>					
	Lots and Tracts	Structures	True and Full Value	Assessed Value	Taxable Value
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
2007	1,828,522,220	7,014,954,163	8,843,476,383	4,421,740,157	442,175,515
2008	1,957,525,429	7,540,477,201	9,498,002,630	4,749,002,162	474,901,965
2009	2,144,847,998	7,989,532,994	10,134,380,992	5,067,191,521	506,721,563
2010	2,224,661,104	8,461,384,850	10,686,045,954	5,343,014,075	534,304,823
	Homestead Credit	Disabled Veterans Credit	Taxable Value After Credits	Railroads and Public Utilities	Total Taxable Value of all Property
2001	3,435,301	-	1,284,590,717	85,649,895	1,370,240,612
2002	3,377,196	-	1,346,530,344	85,620,066	1,432,150,410
2003	3,249,291	-	1,385,437,717	89,408,777	1,474,846,494
2004	3,222,402	-	1,447,803,317	93,701,514	1,541,504,831
2005	3,819,970	-	1,557,180,246	94,667,781	1,651,848,027
2006	3,964,396	-	1,690,558,153	96,656,983	1,787,215,136
2007	4,666,209	-	1,803,479,326	95,739,898	1,899,219,224
2008	4,788,971	-	1,900,348,561	102,220,123	2,002,568,684
2009	7,833,791	-	2,007,114,054	131,912,086	2,139,026,140
2010	8,451,102	4,477,876	2,130,578,451	176,545,493	2,307,123,944

## True and Full Values



Year	Agricultural	Residential	Commercial	Utilities
	(Billions of Dollars)			
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
2007	11.248	17.855	8.843	1.915
2008	11.243	19.290	9.498	2.044
2009	11.724	20.555	10.134	2.638
2010	12.756	21.588	10.686	3.531

**Summary of Taxable Valuations of Railroad and Utility Property Assessed by the State  
Board of Equalization, 1991 to 2010**

Year	Railroads	Pipelines	Electric, Gas Heat and Water	Telecom- munications	Tele- graph	Mobile Radio	Miscel- laneous	Total
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
2007	19,679,850	54,793,611	21,254,117	0	0	0	12,320	95,739,898
2008	22,656,050	55,001,191	24,550,562	0	0	0	12,320	102,220,123
2009	28,433,050	68,538,638	34,929,548	0	0	0	10,850	131,912,086
2010	32,839,610	100,275,679	43,417,884	0	0	0	12,320	176,545,493



# **Ratio of Taxable Valuation of Each Class of Property to Total Property Taxable Valuation 1991 to 2010**

Percent of Total Taxable Valuation												
Year	Ag Land	Commercial	Residential	H'stead Credit	Veterans Credit	Railroads	Pipelines	Electric, Gas, etc.	Telecommunications	Telegraph	Mobile Radio	Misc.
1991	40.77	21.58	29.93	0.53	0.00	1.13	3.31	1.82	1.99	0.00	0.01	0.00
1992	40.10	21.97	30.34	0.51	0.00	1.04	3.30	1.82	1.93	0.00	0.01	0.00
1993	39.52	22.04	30.96	0.47	0.00	1.12	3.27	1.83	1.70	0.00	0.04	0.00
1994	38.67	21.75	31.70	0.44	0.00	1.61	2.98	1.75	1.92	0.00	0.06	0.00
1995	38.42	22.14	32.96	0.43	0.00	0.95	2.73	1.59	1.55	0.00	0.08	0.00
1996	39.23	21.43	33.07	0.39	0.00	0.99	2.42	1.56	1.55	0.00	0.13	0.00
1997	38.95	21.33	33.68	0.35	0.00	1.23	2.22	1.57	1.20	0.00	0.17	0.00
1998	38.97	21.84	34.69	0.32	0.00	1.19	2.14	1.49	0.00	0.00	0.00	0.00
1999	37.62	22.11	35.71	0.31	0.00	1.22	2.23	1.42	0.00	0.00	0.00	0.00
2000	36.74	22.31	35.74	0.28	0.00	1.27	2.77	1.45	0.00	0.00	0.00	0.00
2001	36.09	22.42	35.49	0.25	0.00	1.26	3.61	1.38	0.00	0.00	0.00	0.00
2002	36.19	22.10	35.97	0.24	0.00	1.23	3.52	1.23	0.00	0.00	0.00	0.00
2003	34.51	22.51	37.14	0.22	0.00	1.27	3.54	1.26	0.00	0.00	0.00	0.00
2004	32.77	22.52	38.83	0.21	0.00	1.17	3.51	1.40	0.00	0.00	0.00	0.00
2005	31.85	22.52	40.13	0.23	0.00	1.08	3.32	1.33	0.00	0.00	0.00	0.00
2006	31.02	22.70	41.10	0.22	0.00	1.05	3.05	1.30	0.00	0.00	0.00	0.00
2007	29.61	23.28	42.31	0.25	0.00	1.04	2.89	1.12	0.00	0.00	0.00	0.00
2008	28.07	23.71	43.35	0.24	0.00	1.13	2.75	1.23	0.00	0.00	0.00	0.00
2009	27.27	23.69	43.24	0.37	0.00	1.33	3.21	1.63	0.00	0.00	0.00	0.00
2010	27.64	23.16	42.11	0.37	0.19	1.42	4.35	1.88	0.00	0.00	0.00	0.00

