

# **Proceedings of State Board of Equalization of North Dakota 2013**

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 2013



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 2013.

Dated at Bismarck, North Dakota, this 31<sup>st</sup> day of December 2013.

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

**MEMBERS OF THE STATE BOARD OF EQUALIZATION**

**2013**

Jack Dalrymple .....	Governor
Kelly Schmidt .....	State Treasurer
Bob Peterson .....	State Auditor
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

<u>County</u>	<u>Commercial</u>	<u>Residential</u>	<u>Agricultural</u>
Adams	No Change	No Change	No Change
Barnes	(1)	No Change	No Change
Benson	No Change	No Change (2)	No Change
Billings	No Change	No Change	No Change
Bottineau	No Change	No Change	No Change
Bowman	No Change	No Change	No Change
Burke	No Change	No Change	No Change
Burleigh	No Change	No Change	No Change
Cass	No Change	No Change	No Change
Cavalier	No Change	No Change	No Change (3)
Dickey	No Change	No Change	No Change
Divide	No Change (4)	(5)	No Change
Dunn	No Change	No Change	No Change
Eddy	No Change	No Change	No Change
Emmons	(6)	No Change	No Change
Foster	(7)	No Change (8)	No Change (9)
Golden Valley	No Change	No Change	No Change
Grand Forks	No Change	No Change	No Change
Grant	No Change	No Change	No Change
Griggs	No Change	No Change	No change
Hettinger	(10)	No Change	No Change
Kidder	No Change	No Change	No Change
LaMoure	No Change	No Change	No Change
Logan	No Change	No Change	(11)
McHenry	(12)	(13)	No Change
McIntosh	No Change	No Change	No Change
McKenzie	No Change	No Change	No Change
McLean	No Change (14)	No Change	No Change
Mercer	No Change	No Change	No Change
Morton	(15)	No Change	No Change
Mountrail	(16)	No Change	No Change
Nelson	No Change	No Change	No Change
Oliver	No Change	(17)	No Change
Pembina	No Change	(18)	No Change
Pierce	No Change	No Change	No Change
Ramsey	No Change	No Change	No Change
Ransom	No Change	No Change	No Change

## EQUALIZATION OF LOCALLY ASSESSED PROPERTY

<u>County</u>	<u>Commercial</u>	<u>Residential</u>	<u>Agricultural</u>
Renville	No Change	(19)	(20)
Richland	No Change	No Change	No Change
Rolette	(21)	No Change	No Change
Sargent	No Change	No Change	No Change
Sheridan	No Change	No Change	No Change
Sioux	(23)	(22)	No Change
Slope	No Change	(24)	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	No Change	No Change	No Change
Walsh	No Change	No Change	No Change
Ward	No Change	No Change	No Change
	(25)		
Wells	No Change	No Change	No Change
Williams	No Change	No Change	No Change

- (1) Reduce valuation to the 2012 assessment, on parcel #01-2240400 plus the 2013 agricultural land percentage increases required for Barnes County within notice requirement limits
- (2) Make no change to residential property assessments. Direct Benson County assessment officials to continue the reappraisal process to ensure equalized assessments for 2014.
- (3) Make no change to parcels owned by Tom Valentine. Encourage the Cavalier County Soils Committee to develop a definition of “drain” and review and further define what “small field” means for the irregular field modifier.
- (4) No action required on commercial valuations. No change to the values as equalized by the County Board for Ambrose and Fortuna. No change to the values as equalized by the County Board for 32 organized townships.
- (5) Increase residential values in the City of Crosby by 19 percent. Direct the Divide County Auditor to work with and use the information provided by the tax director to ensure that parcels are corrected with the necessary changes provided. It is recommended that the board members for 2014 consider the equity of the county and accept the reappraisal and recommendations of the City Boards of Equalization.
- (6) Reduce commercial property assessments by 3 percent.

## **EQUALIZATION OF LOCALLY ASSESSED PROPERTY CONTINUED**

- (7) Decrease assessments of commercial structures by 4 percent. Direct the Foster County assessment officials to reappraise and equalize commercial property and vacant land assessments for 2014.
- (8) Make no change to residential property assessments within Foster County. Direct the Foster County assessment officials to reappraise and equalize residential property assessments in 2014.
- (9) Do not change values as equalized by the Foster County Board of Equalization. Recommend that the Foster County Tax Director's Office develop and follow a detailed policy regarding proper use of the increase notice.
- (10) Increase the 2013 valuation of Enchanted Castle Hotel by 39 percent. Make no change to the land true and full value.
- (11) Decrease the value by 30 percent on parcels numbered 00113000, 00114000, 00115000, 00132001, 00133000, 00145000, and 00161000 affected by the salinity modifier. Recommend that Logan County review these specific soil types for salinity issues in the entire county.
- (12) Reduce true and full commercial values within McHenry County by 2 percent.
- (13) Direct McHenry County assessment officials to reduce the true and full building value for parcel #55-04-10790 by 18 percent.
- (14) Make no change to the value as equalized by the McLean County Board of Equalization on parcel 81-1401-00002-000 for 2013. Recommend the McLean County Tax Director's office create a policy on the notification process. The notification shall contain the date the notice is generated, and keep a hard copy. Before the next assessment cycle, update the Tax Department of the policy established.
- (15) Increase all commercial property assessments within the city of Mandan by 3 percent. Direct Mandan city assessment officials to reappraise vacant land and equalize improved commercial property assessments for the 2014 assessment.
- (16) Reduce parcel 45-0010800 Van Hook Crude Terminal, LLC to 2012 true and full value of the improvements. Reduce Parcel 20-0008100 Plains Marketing, LP to 2012 true and full value of the improvements. Reduce parcel 20-0009300 Plains Marketing, LP to 2012 true and full value of the improvements. Direct Mountrail County Tax Director's office to send notices out as required by N.D.C.C. § 57-12-09.
- (17) Reduce residential property assessments by 13 percent.
- (18) Increase residential property assessments within the city of Pembina and all of the townships by 10 percent.

(19) No change to Mohall or Sherwood Cities. Increase Glenburn residential structures by 36 percent. Increase Tolley residential structures by 50 percent. Increase Loraine residential structures by 50 percent. Increase Grano residential structures by 50 percent.

(20) Increase townships residential structures by 52 percent.

Encourage Renville County to continue the reappraisal processes underway and scheduled for the following years.

(21) Increase commercial land values by 15 percent. Encourage assessment officials to review commercial property assessments for 2014 and reappraise as necessary.

(22) Decrease residential values by 4 percent.

(23) Decrease commercial values by 4 percent.

(24) Increase residential structure values in all jurisdictions, except Amidon and Marmarth by 20 percent.

(25) Direct Ward County assessment officials to complete an appraisal of vacant land and review and equalize improved commercial property assessments in 2014.

**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. Fong and seconded by Mr. Goehring to make the same changes that were made to agricultural land to: Game & Fish land, Board of University & School Lands, North Dakota National Guard land, Farmland or Ranchland Owned by Nonprofit Organizations for Conservation Purposes, and Land Acquired for the Devils Lake Project.

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

**STATE MEDICAL CENTER LEVY**

It was moved by Mr. Fong and seconded by Mr. Goehring that the Board approve the State Medical Center Resolution as follows:

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 2013 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 2013.

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

## **TELECOMMUNICATIONS GROSS RECEIPTS TAX**

It was moved by Mr. Peterson and seconded by Mr. Goehring to approve the 2013 telecommunications gross receipts taxes in the amount of \$11,992,557.24.

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

## **CENTRALLY ASSESSED PROPERTY**

### **ELECTRIC GENERATION, DISTRIBUTION & TRANSMISSION TAXES**

Electric Distribution Tax:	\$ 5,958,263.71
Electric Generation Tax from wind	877,162.42
Electric Generation Tax from other than wind or coal	150,616.66
Electric Transmission Tax	1,381,253.26

### **RAILROAD COMPANIES**

	<u><b>Assessed Value</b></u>	<u><b>Taxable Value</b></u>
BNSF Railway	\$299,500,000	\$29,950,000
Dakota, Missouri Valley & Western	17,762,500	1,776,250
Dakota Northern Railroad	668,250	66,825
Northern Plains Railroad	1,434,000	143,400
Red River Valley & Western Railroad	15,046,000	1,504,600
Soo Line Railroad	60,985,000	6,098,500
Yellowstone Railroad	380,500	38,050

### **ELECTRIC AND GAS COMPANIES**

	<u><b>Assessed Value</b></u>	<u><b>Taxable Value</b></u>
Montana-Dakota Utilities Company	\$125,557,000	\$12,555,700
Northern Municipal Power Agency	311,000	31,100
NorthWestern Corporation	692,000	69,200
Ormat Technologies OREG 1 Inc.	N/A	
Ormat Technologies OREG 2 Inc.	N/A	
Otter Tail Power Company	60,465,500	6,046,550
Rainbow Energy Marketing Corporation	77,500	7,750
Xcel Energy	90,851,500	9,085,150



## CENTRALLY ASSESSED PROPERTY CONTINUED

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

	<u><b>Tax Amount</b></u>
Otter Tail Power Company	\$12,108.00
Xcel Energy	15,450.00
Acciona Energy (Tatanka Wind)	3,853.74

### WIND GENERATION COMPANIES

	<u><b>Assessed Value</b></u>	<u><b>Taxable Value</b></u>
Basin Electric - Prairie Winds ND 1, Inc	73,442,000	1,688,700
Iberdrola - Rugby Wind Farm, Inc	76,342,000	1,705,140
MDU - Cedar Hills Wind Project	20,490,000	426,170
NextEra Ashtabula Wind, LLC	98,966,000	2,306,760
NextEra Ashtabula Wind II, LLC	96,698,500	2,023,280
NextEra Ashtabula Wind III, LLC	35,805,000	1,304,870
NextEra Baldwin Wind , LLC	59,644,000	1,442,920
NextEra Burleigh County Wind, LLC	20,096,500	454,120
NextEra Langdon Wind LLC (Phase I)	66,128,000	1,573,290
NextEra Langdon Wind LLC (Phase II)	29,105,000	661,620
NextEra FPL Energy North Dakota Wind, LLC	17,853,500	689,910
NextEra Oliver County Wind I, LLC	26,568,000	704,490
NextEra Oliver County Wind II LLC	29,999,000	750,830
NextEra Wilton Wind II LLC	40,138,000	829,170
Otter Tail Ashtabula Wind Energy Center	46,264,500	1,189,460
Otter Tail Langdon Wind Energy Center	29,298,500	858,600
Otter Tail Luverne Wind Energy Center	30,639,000	821,580
Tatanka Wind	67,339,000	1,685,770
Velva Windfarm LLC	4,780,000	152,120

### PIPELINE COMPANIES

	<u><b>Assessed Value</b></u>	<u><b>Taxable Value</b></u>
Alliance Pipeline Ltd.	141,049,000	14,104,900
Amerada Hess (excl. TGC)	7,703,000	770,300
Amerada Hess - Tioga Plant	52,431,500	5,243,150
Archer Daniels Midland Company	107,000	10,700
Arrow Pipeline, LLC	36,594,500	3,659,450
Aux Sable Midstream, LLC	34,913,500	3,491,350
BakkenLink Pipeline, LLC	20,698,000	2,069,800
Belle Fourche Pipeline	11,125,500	1,112,550
Bison Pipeline, LLC	131,979,000	13,197,900

## PIPELINE COMPANIES CONTINUED

	<u>Assessed Value</u>	<u>Taxable Value</u>
Bridger Pipeline LLC	99,050,000	9,905,000
Brigham Oil & Gas, LP	26,268,500	2,626,850
Cenex Pipeline Company	12,990,500	1,299,050
Dakota Gasification Company Pipeline	13,490,500	1,349,050
Dakota Gasification Company - SNG Pipeline	5,841,500	584,150
Enbridge Energy, LP	62,580,500	6,258,050
Enbridge Pipelines Bakken, LP	31,165,500	3,116,550
Enbridge Pipelines ND LLC	156,084,500	15,608,450
Enbridge Pipelines Southern Lights LLC	1,442,000	144,200
Hawthorn Oil Transportation	4,280,000	428,000
Hiland Crude, LLC (1)	122,331,550	12,233,155
Hiland Partners, LP (1)	163,017,800	16,301,780
Independent Trading and Transportation (1)	7,909,000	790,900
Inergy Dakota Pipeline, LLC	6,175,000	617,500
Kinder Morgan Cochin LLC	9,730,000	973,000
Magellan Pipeline Company LLC	7,181,500	718,150
Meadowlark Midstream Company, LLC	33,265,500	3,326,550
ND Land Holding, LLC	4,442,500	444,250
Northern Border Pipeline	117,475,500	11,747,550
NuStar Pipeline Operating Partnership, L.P.	10,415,000	1,041,500
ONEOK Bakken Pipeline, LLC	14,838,000	1,483,800
ONEOK Rockies Midstream, LLC	287,645,000	28,764,500
Pecan Pipeline (ND) LLC	77,744,000	7,774,400
Petro Hunt Corporation LLC	9,286,000	928,600
Petro Hunt Corporation LLC et al	33,400	3,340
Plains Pipeline LP	40,622,000	4,062,200
Prairielands Energy Marketing	33,500	3,350
QEP Field Services Company	3,632,000	363,200
Red River Energy, LLC (1)	171,050	17,105
Roughrider Pipeline Co.	196,000	19,600
Sterling Energy Investments, LLC	129,000	12,900
Targa Badlands, LLC (formerly saddle butte)	46,863,000	4,686,300
Tesoro High Plains Pipeline	29,477,000	2,947,700
Transcanada Keystone Pipeline, LP	245,590,500	24,559,050
Viking Gas Transmission	184,000	18,400
WBI Energy Transmission, Inc	44,247,500	4,424,750
Whiting Oil & Gas Corporation	37,270,500	3,727,050
XTO Energy, Inc - Nesson Gathering System	5,715,000	571,500

## MISCELLANEOUS COMPANIES

	<u>Assessed Value</u>	<u>Taxable Value</u>
Bridge Company	\$138,050	\$13,805

## AIR TRANSPORTATION COMPANIES

	<u>Assessed Value</u>	<u>Taxable Value</u>
Allegiant Air LLC	1,007,400	100,740
American Eagle	179,500	17,950
Delta Airlines (Northwest Airlines, Inc.)	3,071,800	307,180
Federal Express Corp.	695,400	69,540
Frontier Airlines	19,140	1,914
Great Lakes Aviation Ltd.	864,500	86,450
United Airlines, Inc.	1,200,900	120,090

## NEW AND EXPANDING BUSINESS INCOME TAX EXEMPTIONS BEFORE THE STATE BOARD OF EQUALIZATION OF NORTH DAKOTA 2013

<u>Project Operator/Address</u>	<u>File No.</u>	<u>Income Tax Exemption Requested</u>	<u>Granted/ Denied</u>	<u>Date</u>
Medora Environmental, Inc. 3225 Hwy. 22 N. Dickinson, ND 58601	692	100 percent for 5 years on expansion	Granted	06/6/2013
Tech Mahindra Americas 4340 18 <sup>th</sup> Ave. S. Fargo, ND 58103	693	100 percent for 5 years	Denied	11/07/2013
Trinity Containers, LLC 420 E. Main Ave. West Fargo, ND 58078	694	100 percent for 5 years	Granted	07/11/2013
ComDel Innovations 2100 15 <sup>th</sup> St. N. Wahpeton, ND 58075	695	100 percent for 5 years on expansion	Granted	08/13/2013
Owen Industries, Inc. dba Northern Plains Finishing 15514 SE 37 <sup>th</sup> St. Casselton, ND 58012	696	100 percent for 5 years	Granted	10/03/2013
Napazol North America, LLC 505 N. Broadway #208 Fargo, ND 58102	697	100 percent for 5 years	Granted	12/05/2013
Novum Pharmaceutical Research Services of Delaware, Inc. 4801 Amber Valley Parkway Fargo, ND 58104	698	100 percent for 5 years	Granted	12/05/2013

## 2013 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:	10,443,017
Acres: 606,776.88	Land: 3,622,740	2,070,410	19 Homestead Credits:	30,761	
T and F Per Acre: 243.89	Structures: 46,929,800	13,303,342	11 Veteran Credits:	20,147	
True and Full Value: 147,984,708	True and Full Value: 50,552,540	15,373,752	Subtotal Real Property:	10,392,109	
Assessed Value: 73,993,009	Assessed Value: 25,276,581	7,686,939	Railroads and Utilities:	582,769	
Taxable Value: 7,399,363	Taxable Value: 2,274,934	768,720	Total Taxable Value:	10,974,878	
<b>Barnes County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	51,977,687
Acres: 917,941.82	Land: 47,693,700	20,237,800	98 Homestead Credits:	204,350	
T and F Per Acre: 642.76	Structures: 284,116,900	130,648,430	44 Veteran Credits:	124,077	
True and Full Value: 590,018,400	True and Full Value: 331,810,600	150,886,230	Subtotal Real Property:	51,649,260	
Assessed Value: 295,009,200	Assessed Value: 165,905,300	75,443,116	Railroads and Utilities:	13,863,907	
Taxable Value: 29,500,920	Taxable Value: 14,932,455	7,544,312	Total Taxable Value:	65,513,167	
<b>Benson County</b>		Woodland Acres: 169.60			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	24,792,555
Acres: 776,174.56	Land: 9,379,324	4,335,696	31 Homestead Credits:	43,957	
T and F Per Acre: 523.90	Structures: 48,896,410	32,422,774	10 Veteran Credits:	13,020	
True and Full Value: 406,634,512	True and Full Value: 58,275,734	36,758,470	Subtotal Real Property:	24,735,578	
Assessed Value: 203,317,256	Assessed Value: 29,137,867	18,379,235	Railroads and Utilities:	1,302,114	
Taxable Value: 20,332,128	Taxable Value: 2,622,447	1,837,980	Total Taxable Value:	26,037,692	
<b>Billings County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	7,849,619
Acres: 363,794.53	Land: 5,765,430	12,964,740	1 Homestead Credits:	2,399	
T and F Per Acre: 167.06	Structures: 21,772,910	58,456,810	0 Veteran Credits:	0	
True and Full Value: 60,776,280	True and Full Value: 27,538,340	71,421,550	Subtotal Real Property:	7,847,220	
Assessed Value: 30,388,140	Assessed Value: 13,769,170	35,710,775	Railroads and Utilities:	5,015,399	
Taxable Value: 3,039,227	Taxable Value: 1,239,272	3,571,120	Total Taxable Value:	12,862,619	
<b>Bottineau County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	47,650,226
Acres: 1,015,753.91	Land: 162,775,980	34,323,558	75 Homestead Credits:	171,583	
T and F Per Acre: 470.91	Structures: 261,301,860	58,644,700	19 Veteran Credits:	48,096	
True and Full Value: 478,331,700	True and Full Value: 424,077,840	92,968,258	Subtotal Real Property:	47,430,547	
Assessed Value: 239,165,850	Assessed Value: 212,038,920	46,484,132	Railroads and Utilities:	1,815,947	
Taxable Value: 23,916,585	Taxable Value: 19,085,139	4,648,502	Total Taxable Value:	49,246,494	
<b>Bowman County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	16,981,029
Acres: 667,803.30	Land: 12,821,120	8,043,459	38 Homestead Credits:	110,880	
T and F Per Acre: 215.31	Structures: 102,562,261	83,930,593	4 Veteran Credits:	19,575	
True and Full Value: 143,785,613	True and Full Value: 115,383,381	91,974,052	Subtotal Real Property:	16,850,574	
Assessed Value: 71,894,088	Assessed Value: 57,691,691	45,987,028	Railroads and Utilities:	8,020,942	
Taxable Value: 7,189,646	Taxable Value: 5,192,442	4,598,941	Total Taxable Value:	24,871,516	
<b>Burke County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	14,976,966
Acres: 650,384.87	Land: 2,532,700	4,473,800	6 Homestead Credits:	6,692	
T and F Per Acre: 371.71	Structures: 34,841,500	19,670,800	5 Veteran Credits:	9,650	
True and Full Value: 241,752,700	True and Full Value: 37,374,200	24,144,600	Subtotal Real Property:	14,960,624	
Assessed Value: 120,876,350	Assessed Value: 18,687,100	12,072,300	Railroads and Utilities:	5,330,232	
Taxable Value: 12,087,635	Taxable Value: 1,682,101	1,207,230	Total Taxable Value:	20,290,856	

## 2013 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: 341,259,582
Acres:	933,571.00	Land:	900,682,600	591,646,200	296 Homestead Credits: 1,245,169
T and F Per Acre:	300.31	Structures:	4,080,955,100	1,469,706,880	312 Veteran Credits: 1,498,569
True and Full Value:	280,364,400	True and Full Value:	4,981,637,700	2,061,353,080	Subtotal Real Property: 338,515,844
Assessed Value:	140,182,200	Assessed Value:	2,490,818,850	1,030,676,540	Railroads and Utilities: 9,155,696
Taxable Value:	14,018,220	Taxable Value:	224,173,708	103,067,654	Total Taxable Value: 347,671,540
<b>Cass County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values: 557,644,065
Acres:	1,021,002.00	Land:	967,307,100	944,525,100	306 Homestead Credits: 1,108,961
T and F Per Acre:	921.85	Structures:	5,506,326,010	3,440,870,800	429 Veteran Credits: 1,883,842
True and Full Value:	941,215,200	True and Full Value:	6,473,633,110	4,385,395,900	Subtotal Real Property: 554,651,262
Assessed Value:	470,607,600	Assessed Value:	3,236,816,555	2,192,697,950	Railroads and Utilities: 10,293,161
Taxable Value:	47,060,760	Taxable Value:	291,313,510	219,269,795	Total Taxable Value: 564,944,423
<b>Cavalier County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values: 34,544,768
Acres:	912,886.16	Land:	5,562,106	4,669,938	41 Homestead Credits: 28,345
T and F Per Acre:	638.88	Structures:	67,311,585	37,412,534	7 Veteran Credits: 8,013
True and Full Value:	583,221,420	True and Full Value:	72,873,691	42,082,472	Subtotal Real Property: 34,508,410
Assessed Value:	291,610,710	Assessed Value:	36,436,866	21,041,244	Railroads and Utilities: 4,024,141
Taxable Value:	29,161,071	Taxable Value:	3,279,565	2,104,132	Total Taxable Value: 38,532,551
<b>Dickey County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values: 30,949,541
Acres:	702,249.59	Land:	5,706,404	4,162,577	45 Homestead Credits: 61,217
T and F Per Acre:	648.15	Structures:	91,843,233	71,838,984	14 Veteran Credits: 29,867
True and Full Value:	455,162,965	True and Full Value:	97,549,637	76,001,561	Subtotal Real Property: 30,858,457
Assessed Value:	227,581,483	Assessed Value:	48,774,874	38,000,816	Railroads and Utilities: 2,308,549
Taxable Value:	22,759,546	Taxable Value:	4,389,768	3,800,227	Total Taxable Value: 33,167,006
<b>Divide County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values: 20,658,424
Acres:	782,289.02	Land:	7,827,633	4,543,967	9 Homestead Credits: 29,657
T and F Per Acre:	370.06	Structures:	53,974,500	63,509,500	3 Veteran Credits: 8,753
True and Full Value:	289,494,300	True and Full Value:	61,802,133	68,053,467	Subtotal Real Property: 20,620,014
Assessed Value:	144,747,150	Assessed Value:	30,901,067	34,021,736	Railroads and Utilities: 3,229,977
Taxable Value:	14,474,716	Taxable Value:	2,781,535	3,402,173	Total Taxable Value: 23,849,991
<b>Dunn County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values: 16,952,136
Acres:	998,828.00	Land:	3,304,330	10,659,190	22 Homestead Credits: 39,897
T and F Per Acre:	212.34	Structures:	81,792,607	39,704,420	9 Veteran Credits: 17,466
True and Full Value:	212,087,700	True and Full Value:	85,096,937	50,363,610	Subtotal Real Property: 16,894,773
Assessed Value:	106,043,850	Assessed Value:	42,548,470	25,181,805	Railroads and Utilities: 18,935,086
Taxable Value:	10,604,385	Taxable Value:	3,829,377	2,518,374	Total Taxable Value: 35,829,859
<b>Eddy County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values: 9,895,982
Acres:	372,112.87	Land:	1,942,230	1,227,290	28 Homestead Credits: 29,771
T and F Per Acre:	423.89	Structures:	31,780,420	8,585,781	6 Veteran Credits: 7,013
True and Full Value:	157,734,957	True and Full Value:	33,722,650	9,813,071	Subtotal Real Property: 9,859,198
Assessed Value:	78,867,484	Assessed Value:	16,861,325	4,906,536	Railroads and Utilities: 905,971
Taxable Value:	7,887,589	Taxable Value:	1,517,727	490,666	Total Taxable Value: 10,765,169

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<b>Emmons County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values: 21,112,102
Acres:	927,584.25	Land:	5,863,323	2,668,482	67 Homestead Credits: 89,216
T and F Per Acre:	388.98	Structures:	42,576,293	15,148,376	10 Veteran Credits: 15,597
True and Full Value:	360,815,478	True and Full Value:	48,439,616	17,816,858	Subtotal Real Property: 21,007,289
Assessed Value:	180,407,739	Assessed Value:	24,219,925	8,908,429	Railroads and Utilities: 1,716,482
Taxable Value:	18,041,137	Taxable Value:	2,180,048	890,917	Total Taxable Value: 22,723,771
<b>Foster County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values: 16,892,708
Acres:	398,415.85	Land:	5,771,750	5,205,510	38 Homestead Credits: 77,059
T and F Per Acre:	578.26	Structures:	69,023,200	34,940,300	6 Veteran Credits: 15,897
True and Full Value:	230,386,900	True and Full Value:	74,794,950	40,145,810	Subtotal Real Property: 16,799,752
Assessed Value:	115,193,450	Assessed Value:	37,397,475	20,072,905	Railroads and Utilities: 2,352,971
Taxable Value:	11,519,345	Taxable Value:	3,366,063	2,007,300	Total Taxable Value: 19,152,723
<b>Golden Valley County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values: 7,619,410
Acres:	499,223.14	Land:	4,662,038	2,115,370	20 Homestead Credits: 46,278
T and F Per Acre:	217.19	Structures:	28,841,284	11,693,700	3 Veteran Credits: 5,369
True and Full Value:	108,426,134	True and Full Value:	33,503,322	13,809,070	Subtotal Real Property: 7,567,763
Assessed Value:	54,213,068	Assessed Value:	16,751,664	6,904,535	Railroads and Utilities: 1,950,973
Taxable Value:	5,421,307	Taxable Value:	1,507,648	690,455	Total Taxable Value: 9,518,736
<b>Grand Forks County</b>		Woodland Acres: 4,482.00			
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values: 223,614,916
Acres:	843,478.36	Land:	429,208,750	309,572,169	254 Homestead Credits: 847,118
T and F Per Acre:	825.81	Structures:	2,040,351,356	1,243,572,132	323 Veteran Credits: 1,273,246
True and Full Value:	696,549,626	True and Full Value:	2,469,560,106	1,553,144,301	Subtotal Real Property: 221,494,552
Assessed Value:	348,274,813	Assessed Value:	1,234,780,053	776,572,151	Railroads and Utilities: 4,266,015
Taxable Value:	34,827,482	Taxable Value:	111,130,219	77,657,215	Total Taxable Value: 225,760,567
<b>Grant County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values: 14,603,562
Acres:	1,011,764.42	Land:	1,758,000	2,140,600	40 Homestead Credits: 65,106
T and F Per Acre:	245.06	Structures:	35,106,600	8,810,000	8 Veteran Credits: 10,194
True and Full Value:	247,942,500	True and Full Value:	36,864,600	10,950,600	Subtotal Real Property: 14,528,262
Assessed Value:	123,971,250	Assessed Value:	18,432,300	5,475,300	Railroads and Utilities: 525,196
Taxable Value:	12,397,125	Taxable Value:	1,658,907	547,530	Total Taxable Value: 15,053,458
<b>Griggs County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values: 14,886,275
Acres:	443,109.84	Land:	4,445,312	3,648,639	30 Homestead Credits: 49,851
T and F Per Acre:	542.46	Structures:	35,912,895	17,374,837	16 Veteran Credits: 25,102
True and Full Value:	240,368,956	True and Full Value:	40,358,207	21,023,476	Subtotal Real Property: 14,811,322
Assessed Value:	120,184,478	Assessed Value:	20,179,121	10,511,740	Railroads and Utilities: 1,483,070
Taxable Value:	12,018,594	Taxable Value:	1,816,487	1,051,194	Total Taxable Value: 16,294,392
<b>Hettinger County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values: 16,442,499
Acres:	705,061.68	Land:	1,088,590	837,550	32 Homestead Credits: 36,951
T and F Per Acre:	411.16	Structures:	30,345,190	9,821,540	5 Veteran Credits: 8,468
True and Full Value:	289,894,010	True and Full Value:	31,433,780	10,659,090	Subtotal Real Property: 16,397,080
Assessed Value:	144,947,005	Assessed Value:	15,716,890	5,329,545	Railroads and Utilities: 3,963,474
Taxable Value:	14,494,703	Taxable Value:	1,414,548	533,248	Total Taxable Value: 20,360,554

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<b>Kidder County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	13,386,109
Acres:	822,688.80	Land:	9,943,540	44 Homestead Credits:	66,914
T and F Per Acre:	255.75	Structures:	41,899,760	8 Veteran Credits:	21,219
True and Full Value:	210,402,071	True and Full Value:	51,843,300	Subtotal Real Property:	13,297,976
Assessed Value:	105,202,563	Assessed Value:	25,921,650	Railroads and Utilities:	1,304,149
Taxable Value:	10,520,275	Taxable Value:	2,333,253	Total Taxable Value:	14,602,125
<b>LaMoure County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	30,329,416
Acres:	718,764.18	Land:	3,094,197	48 Homestead Credits:	53,434
T and F Per Acre:	744.97	Structures:	51,298,466	8 Veteran Credits:	13,636
True and Full Value:	535,461,300	True and Full Value:	54,392,663	Subtotal Real Property:	30,262,346
Assessed Value:	267,730,650	Assessed Value:	27,196,369	Railroads and Utilities:	1,150,396
Taxable Value:	26,773,065	Taxable Value:	2,448,295	Total Taxable Value:	31,412,742
<b>Logan County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	11,482,198
Acres:	612,415.02	Land:	1,940,950	20 Homestead Credits:	32,446
T and F Per Acre:	313.54	Structures:	26,291,300	6 Veteran Credits:	7,385
True and Full Value:	192,018,300	True and Full Value:	28,232,250	Subtotal Real Property:	11,442,367
Assessed Value:	96,009,150	Assessed Value:	14,116,125	Railroads and Utilities:	236,451
Taxable Value:	9,600,915	Taxable Value:	1,270,623	Total Taxable Value:	11,678,818
<b>McHenry County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	27,032,792
Acres:	1,124,413.85	Land:	13,914,441	68 Homestead Credits:	111,604
T and F Per Acre:	334.50	Structures:	121,726,210	14 Veteran Credits:	36,478
True and Full Value:	376,116,100	True and Full Value:	135,640,651	Subtotal Real Property:	26,884,710
Assessed Value:	188,058,050	Assessed Value:	67,820,340	Railroads and Utilities:	6,432,624
Taxable Value:	18,805,805	Taxable Value:	6,104,865	Total Taxable Value:	33,317,334
<b>McIntosh County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	14,146,684
Acres:	601,346.43	Land:	2,198,294	45 Homestead Credits:	46,672
T and F Per Acre:	379.70	Structures:	39,756,480	6 Veteran Credits:	6,639
True and Full Value:	228,331,962	True and Full Value:	41,954,774	Subtotal Real Property:	14,093,373
Assessed Value:	114,165,983	Assessed Value:	20,977,591	Railroads and Utilities:	1,635,206
Taxable Value:	11,416,599	Taxable Value:	1,888,015	Total Taxable Value:	15,728,579
<b>McKenzie County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	39,222,173
Acres:	1,059,496.10	Land:	21,170,625	9 Homestead Credits:	25,847
T and F Per Acre:	228.31	Structures:	217,986,628	10 Veteran Credits:	32,637
True and Full Value:	241,895,200	True and Full Value:	239,157,253	Subtotal Real Property:	39,163,689
Assessed Value:	120,947,600	Assessed Value:	119,578,632	Railroads and Utilities:	40,513,272
Taxable Value:	12,097,118	Taxable Value:	10,762,157	Total Taxable Value:	79,676,961
<b>McLean County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	54,579,605
Acres:	1,141,834.31	Land:	84,112,350	80 Homestead Credits:	158,843
T and F Per Acre:	523.72	Structures:	344,963,120	29 Veteran Credits:	105,519
True and Full Value:	597,999,800	True and Full Value:	429,075,470	Subtotal Real Property:	54,315,243
Assessed Value:	298,999,900	Assessed Value:	214,475,835	Railroads and Utilities:	1,160,473
Taxable Value:	29,899,990	Taxable Value:	19,305,109	Total Taxable Value:	55,475,716

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<b>Mercer County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	30,269,212
Acres: 575,754.58	Land: 52,337,054	20,129,819	80 Homestead Credits:	215,044	
T and F Per Acre: 289.69	Structures: 333,211,056	71,487,681	23 Veteran Credits:	69,251	
True and Full Value: 166,788,928	True and Full Value: 385,548,110	91,617,500	Subtotal Real Property:	29,984,917	
Assessed Value: 83,393,303	Assessed Value: 192,774,031	45,808,748	Railroads and Utilities:	1,519,131	
Taxable Value: 8,339,577	Taxable Value: 17,348,767	4,580,868	Total Taxable Value:	31,504,048	
<b>Morton County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	91,255,601
Acres: 1,161,415.12	Land: 141,553,575	106,739,000	213 Homestead Credits:	686,395	
T and F Per Acre: 228.38	Structures: 1,086,093,460	348,199,328	114 Veteran Credits:	484,146	
True and Full Value: 265,247,700	True and Full Value: 1,227,647,035	454,938,328	Subtotal Real Property:	90,085,060	
Assessed Value: 132,623,850	Assessed Value: 613,823,518	227,469,164	Railroads and Utilities:	10,066,690	
Taxable Value: 13,262,385	Taxable Value: 55,246,300	22,746,916	Total Taxable Value:	100,151,750	
<b>Mountrail County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	45,713,658
Acres: 1,070,664.84	Land: 25,551,900	44,632,020	10 Homestead Credits:	28,521	
T and F Per Acre: 335.34	Structures: 196,344,700	310,886,200	7 Veteran Credits:	18,577	
True and Full Value: 359,035,100	True and Full Value: 221,896,600	355,518,220	Subtotal Real Property:	45,666,560	
Assessed Value: 179,517,550	Assessed Value: 110,948,300	177,759,112	Railroads and Utilities:	28,008,975	
Taxable Value: 17,951,755	Taxable Value: 9,985,986	17,775,917	Total Taxable Value:	73,675,535	
<b>Nelson County</b>		Woodland Acres: 145.20			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	17,248,071
Acres: 613,552.97	Land: 2,547,452	1,354,906	49 Homestead Credits:	48,266	
T and F Per Acre: 480.50	Structures: 34,990,584	15,000,639	22 Veteran Credits:	24,038	
True and Full Value: 294,814,272	True and Full Value: 37,538,036	16,355,545	Subtotal Real Property:	17,175,767	
Assessed Value: 147,407,136	Assessed Value: 18,769,051	8,177,778	Railroads and Utilities:	4,894,154	
Taxable Value: 14,741,022	Taxable Value: 1,689,263	817,786	Total Taxable Value:	22,069,921	
<b>Oliver County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	8,769,717
Acres: 443,792.03	Land: 2,837,185	2,399,874	13 Homestead Credits:	16,446	
T and F Per Acre: 271.88	Structures: 42,173,004	11,823,600	9 Veteran Credits:	25,901	
True and Full Value: 120,659,906	True and Full Value: 45,010,189	14,223,474	Subtotal Real Property:	8,727,370	
Assessed Value: 60,330,818	Assessed Value: 22,505,272	7,111,763	Railroads and Utilities:	2,099,780	
Taxable Value: 6,033,033	Taxable Value: 2,025,481	711,203	Total Taxable Value:	10,827,150	
<b>Pembina County</b>		Woodland Acres: 11,591.57			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	42,871,374
Acres: 684,272.97	Land: 13,050,462	6,282,786	69 Homestead Credits:	124,872	
T and F Per Acre: 938.41	Structures: 136,182,312	74,693,772	22 Veteran Credits:	44,708	
True and Full Value: 642,126,702	True and Full Value: 149,232,774	80,976,558	Subtotal Real Property:	42,701,794	
Assessed Value: 321,065,332	Assessed Value: 74,617,045	40,488,589	Railroads and Utilities:	9,094,606	
Taxable Value: 32,106,909	Taxable Value: 6,715,528	4,048,937	Total Taxable Value:	51,796,400	
<b>Pierce County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	21,796,912
Acres: 637,766.82	Land: 9,384,350	3,895,846	43 Homestead Credits:	121,976	
T and F Per Acre: 462.80	Structures: 110,950,063	28,577,359	14 Veteran Credits:	36,705	
True and Full Value: 295,160,589	True and Full Value: 120,334,413	32,473,205	Subtotal Real Property:	21,638,231	
Assessed Value: 147,581,767	Assessed Value: 60,167,538	16,236,771	Railroads and Utilities:	3,750,657	
Taxable Value: 14,758,149	Taxable Value: 5,415,069	1,623,694	Total Taxable Value:	25,388,888	



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<b>Ramsey County</b>		Woodland Acres: 81.60			
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values: 41,410,949
Acres:	726,055.73	Land:	42,403,240	28,906,653	65 Homestead Credits: 137,724
T and F Per Acre:	502.86	Structures:	306,291,110	120,339,370	46 Veteran Credits: 156,994
True and Full Value:	365,107,874	True and Full Value:	348,694,350	149,246,023	Subtotal Real Property: 41,116,231
Assessed Value:	182,553,937	Assessed Value:	174,347,175	74,623,014	Railroads and Utilities: 1,920,479
Taxable Value:	18,255,682	Taxable Value:	15,692,960	7,462,307	Total Taxable Value: 43,036,710
<b>Ransom County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values: 24,909,956
Acres:	480,117.29	Land:	8,318,600	2,819,500	61 Homestead Credits: 65,489
T and F Per Acre:	607.36	Structures:	134,015,100	75,655,400	25 Veteran Credits: 73,811
True and Full Value:	291,606,100	True and Full Value:	142,333,700	78,474,900	Subtotal Real Property: 24,770,656
Assessed Value:	145,803,050	Assessed Value:	71,166,850	39,237,450	Railroads and Utilities: 5,257,302
Taxable Value:	14,580,305	Taxable Value:	6,405,906	3,923,745	Total Taxable Value: 30,027,958
<b>Renville County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values: 19,330,231
Acres:	535,378.79	Land:	4,639,058	2,231,615	11 Homestead Credits: 14,861
T and F Per Acre:	572.25	Structures:	63,221,622	16,920,221	11 Veteran Credits: 19,885
True and Full Value:	306,370,444	True and Full Value:	67,860,680	19,151,836	Subtotal Real Property: 19,295,485
Assessed Value:	153,185,224	Assessed Value:	33,930,340	9,575,950	Railroads and Utilities: 748,249
Taxable Value:	15,318,737	Taxable Value:	3,053,789	957,705	Total Taxable Value: 20,043,734
<b>Richland County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values: 66,895,839
Acres:	837,729.23	Land:	58,308,000	26,858,100	146 Homestead Credits: 265,022
T and F Per Acre:	873.98	Structures:	377,086,300	186,996,700	39 Veteran Credits: 129,240
True and Full Value:	732,157,000	True and Full Value:	435,394,300	213,854,800	Subtotal Real Property: 66,501,577
Assessed Value:	366,078,500	Assessed Value:	217,697,150	106,927,400	Railroads and Utilities: 4,291,184
Taxable Value:	36,607,850	Taxable Value:	19,595,240	10,692,749	Total Taxable Value: 70,792,761
<b>Rolette County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values: 15,943,687
Acres:	482,764.16	Land:	3,912,694	4,853,200	67 Homestead Credits: 114,005
T and F Per Acre:	462.05	Structures:	73,460,360	21,296,980	9 Veteran Credits: 16,210
True and Full Value:	223,061,740	True and Full Value:	77,373,054	26,150,180	Subtotal Real Property: 15,813,472
Assessed Value:	111,530,870	Assessed Value:	38,686,527	13,075,091	Railroads and Utilities: 177,843
Taxable Value:	11,154,127	Taxable Value:	3,481,998	1,307,562	Total Taxable Value: 15,991,315
<b>Sargent County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values: 24,410,889
Acres:	521,384.77	Land:	10,006,258	1,232,536	28 Homestead Credits: 38,185
T and F Per Acre:	728.98	Structures:	67,219,245	37,396,029	6 Veteran Credits: 12,033
True and Full Value:	380,076,809	True and Full Value:	77,225,503	38,628,565	Subtotal Real Property: 24,360,671
Assessed Value:	190,038,406	Assessed Value:	38,612,759	19,314,419	Railroads and Utilities: 3,732,296
Taxable Value:	19,003,840	Taxable Value:	3,475,579	1,931,470	Total Taxable Value: 28,092,967
<b>Sheridan County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values: 10,738,972
Acres:	551,504.91	Land:	1,404,929	804,896	14 Homestead Credits: 10,089
T and F Per Acre:	354.36	Structures:	12,093,631	6,384,598	1 Veteran Credits: 711
True and Full Value:	195,432,886	True and Full Value:	13,498,560	7,189,494	Subtotal Real Property: 10,728,172
Assessed Value:	97,716,444	Assessed Value:	6,749,306	3,594,750	Railroads and Utilities: 240,386
Taxable Value:	9,771,871	Taxable Value:	607,525	359,576	Total Taxable Value: 10,968,558

## 2013 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: 3,458,133
Acres:	375,983.32	Land:	659,485	280,915	11 Homestead Credits: 4,192
T and F Per Acre:	173.05	Structures:	2,044,409	1,383,257	4 Veteran Credits: 3,859
True and Full Value:	65,064,973	True and Full Value:	2,703,894	1,664,172	Subtotal Real Property: 3,450,082
Assessed Value:	32,532,492	Assessed Value:	1,352,044	832,105	Railroads and Utilities: 10,398
Taxable Value:	3,253,251	Taxable Value:	121,668	83,214	Total Taxable Value: 3,460,480
<b>Slope County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values: 8,132,588
Acres:	612,015.52	Land:	301,340	587,583	6 Homestead Credits: 2,942
T and F Per Acre:	254.39	Structures:	2,869,542	3,516,645	0 Veteran Credits: 0
True and Full Value:	155,693,660	True and Full Value:	3,170,882	4,104,228	Subtotal Real Property: 8,129,646
Assessed Value:	77,846,837	Assessed Value:	1,585,443	2,052,117	Railroads and Utilities: 2,203,823
Taxable Value:	7,784,687	Taxable Value:	142,691	205,210	Total Taxable Value: 10,333,469
<b>Stark County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values: 129,892,291
Acres:	814,666.19	Land:	195,300,100	179,566,300	225 Homestead Credits: 854,531
T and F Per Acre:	312.42	Structures:	1,331,984,900	789,117,750	86 Veteran Credits: 417,809
True and Full Value:	254,515,600	True and Full Value:	1,527,285,000	968,684,050	Subtotal Real Property: 128,619,951
Assessed Value:	127,257,800	Assessed Value:	763,642,500	484,342,025	Railroads and Utilities: 6,216,946
Taxable Value:	12,725,780	Taxable Value:	68,732,308	48,434,203	Total Taxable Value: 134,836,897
<b>Steele County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values: 20,648,372
Acres:	445,618.08	Land:	9,108,431	1,570,984	13 Homestead Credits: 16,819
T and F Per Acre:	803.72	Structures:	32,544,906	15,751,500	15 Veteran Credits: 29,450
True and Full Value:	358,151,242	True and Full Value:	41,653,337	17,322,484	Subtotal Real Property: 20,602,103
Assessed Value:	179,075,622	Assessed Value:	20,826,704	8,661,246	Railroads and Utilities: 6,145,498
Taxable Value:	17,907,771	Taxable Value:	1,874,447	866,154	Total Taxable Value: 26,747,601
<b>Stutsman County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values: 76,689,577
Acres:	1,351,633.43	Land:	62,942,380	37,856,425	192 Homestead Credits: 462,995
T and F Per Acre:	512.95	Structures:	542,777,600	257,470,600	69 Veteran Credits: 225,905
True and Full Value:	693,316,200	True and Full Value:	605,719,980	295,327,025	Subtotal Real Property: 76,000,677
Assessed Value:	346,658,100	Assessed Value:	302,859,990	147,663,513	Railroads and Utilities: 4,457,245
Taxable Value:	34,665,810	Taxable Value:	27,257,416	14,766,351	Total Taxable Value: 80,457,922
<b>Towner County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values: 21,398,018
Acres:	641,403.74	Land:	3,483,455	1,850,643	13 Homestead Credits: 12,438
T and F Per Acre:	593.79	Structures:	27,020,592	17,818,727	2 Veteran Credits: 2,901
True and Full Value:	380,859,172	True and Full Value:	30,504,047	19,669,370	Subtotal Real Property: 21,382,679
Assessed Value:	190,429,586	Assessed Value:	15,233,880	9,834,719	Railroads and Utilities: 98,263
Taxable Value:	19,043,172	Taxable Value:	1,371,328	983,518	Total Taxable Value: 21,480,942
<b>Traill County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values: 38,785,884
Acres:	531,685.49	Land:	18,763,908	6,087,215	33 Homestead Credits: 67,717
T and F Per Acre:	965.69	Structures:	171,419,276	105,020,758	37 Veteran Credits: 119,462
True and Full Value:	513,442,350	True and Full Value:	190,183,184	111,107,973	Subtotal Real Property: 38,598,705
Assessed Value:	256,722,401	Assessed Value:	95,088,067	55,538,992	Railroads and Utilities: 912,649
Taxable Value:	24,672,503	Taxable Value:	8,557,897	5,555,484	Total Taxable Value: 39,511,354

## 2013 Abstract of Assessments as Equalized by the State Board of Equalization

<b>Walsh County</b>		Woodland Acres: 3,681.35		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 43,404,838
Acres: 790,076.25		Land: 18,354,906	12,645,845	130 Homestead Credits: 201,472
T and F Per Acre: 781.12		Structures: 171,861,692	67,079,535	31 Veteran Credits: 57,272
True and Full Value: 617,148,100	True and Full Value: 190,216,598		79,725,380	Subtotal Real Property: 43,146,094
Assessed Value: 308,574,050	Assessed Value: 95,008,344		39,862,693	Railroads and Utilities: 4,112,147
Taxable Value: 30,857,405	Taxable Value: 8,561,136		3,986,297	Total Taxable Value: 47,258,241
<b>Ward County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 268,497,515
Acres: 1,220,415.14		Land: 613,712,800	555,480,460	283 Homestead Credits: 865,751
T and F Per Acre: 476.45		Structures: 2,650,927,100	1,294,822,900	383 Veteran Credits: 1,398,231
True and Full Value: 581,471,000	True and Full Value: 3,264,639,900		1,850,303,360	Subtotal Real Property: 266,233,533
Assessed Value: 290,735,500	Assessed Value: 1,632,319,950		925,151,680	Railroads and Utilities: 13,366,737
Taxable Value: 29,073,550	Taxable Value: 146,908,797		92,515,168	Total Taxable Value: 279,600,270
<b>Wells County</b>		Woodland Acres: 126.20		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 27,688,378
Acres: 781,422.79		Land: 5,984,327	2,766,512	31 Homestead Credits: 40,371
T and F Per Acre: 563.08		Structures: 78,242,244	35,194,376	8 Veteran Credits: 19,663
True and Full Value: 440,002,138	True and Full Value: 84,226,571		37,960,888	Subtotal Real Property: 27,628,344
Assessed Value: 220,001,071	Assessed Value: 42,113,556		18,980,628	Railroads and Utilities: 2,687,295
Taxable Value: 22,000,108	Taxable Value: 3,790,204		1,898,066	Total Taxable Value: 30,315,639
<b>Williams County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 158,927,910
Acres: 1,222,990.61		Land: 153,126,670	353,380,938	156 Homestead Credits: 816,624
T and F Per Acre: 314.43		Structures: 1,338,240,124	1,098,398,564	49 Veteran Credits: 393,941
True and Full Value: 384,548,050	True and Full Value: 1,491,366,794		1,451,779,502	Subtotal Real Property: 157,717,345
Assessed Value: 192,274,025	Assessed Value: 745,683,397		725,889,751	Railroads and Utilities: 36,702,953
Taxable Value: 19,227,411	Taxable Value: 67,111,518		72,588,981	Total Taxable Value: 194,420,298
<b>State Totals</b>		Woodland Acres: 20,277.52		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 2,951,014,618
Acres: 39,741,229.51		Land: 4,184,088,116	3,449,225,398	3,772 Homestead Credits: 10,053,725
T and F Per Acre: 468.71		Structures: 23,163,748,810	12,350,544,452	2,357 Veteran Credits: 9,046,177
True and Full Value: 18,627,031,727	True and Full Value: 27,347,836,926		15,799,769,850	Subtotal Real Property: 2,931,914,716
Assessed Value: 9,313,523,740	Assessed Value: 13,673,737,343		7,899,799,407	Railroads and Utilities: 306,190,329
Taxable Value: 930,361,941	Taxable Value: 1,230,669,018		789,983,659	Total Taxable Value: 3,238,105,045

**2013 Taxable Valuations of Railroad and Utility Companies  
Assessed by the State Board of Equalization**

County	Railroad	Pipeline	Electric and Gas	Miscel- laneous	Total
Adams	314,248	0	268,521	0	582,769
Barnes	2,367,883	6,533,596	4,962,428	0	13,863,907
Benson	432,476	750,770	118,868	0	1,302,114
Billings	737,203	4,264,211	13,985	0	5,015,399
Bottineau	85,100	1,519,186	211,661	0	1,815,947
Bowman	310,622	7,047,461	662,859	0	8,020,942
Burke	754,813	4,473,503	101,916	0	5,330,232
Burleigh	1,423,911	654,842	7,076,943	0	9,155,696
Cass	4,045,557	847,249	5,386,545	13,810	10,293,161
Cavalier	111,902	633,797	3,278,442	0	4,024,141
Dickey	218,631	50,674	2,039,244	0	2,308,549
Divide	280,720	2,871,169	78,088	0	3,229,977
Dunn	0	18,813,493	121,593	0	18,935,086
Eddy	571,486	253,299	81,186	0	905,971
Emmons	56,509	1,499,924	160,049	0	1,716,482
Foster	1,004,699	1,255,191	93,081	0	2,352,971
Golden Valley	769,869	1,107,231	73,873	0	1,950,973
Grand Forks	958,905	720,305	2,586,805	0	4,266,015
Grant	0	418,475	106,721	0	525,196
Griggs	669,805	93,299	719,966	0	1,483,070
Hettinger	0	3,835,950	127,524	0	3,963,474
Kidder	996,645	204,270	103,234	0	1,304,149
LaMoure	289,126	48,131	813,139	0	1,150,396
Logan	149,557	0	86,894	0	236,451
McHenry	2,171,445	3,941,572	319,607	0	6,432,624
McIntosh	41,843	1,397,832	195,531	0	1,635,206
McKenzie	38,050	40,250,498	224,724	0	40,513,272
McLean	406,490	412,367	341,616	0	1,160,473
Mercer	158,803	938,189	422,139	0	1,519,131
Morton	2,339,412	6,076,232	1,651,046	0	10,066,690
Mountrail	1,572,839	26,064,817	371,319	0	28,008,975
Nelson	411,280	4,387,355	95,519	0	4,894,154
Oliver	142,122	222,434	1,735,224	0	2,099,780
Pembina	157,133	8,642,740	294,733	0	9,094,606
Pierce	729,532	1,083,329	1,937,796	0	3,750,657
Ramsey	526,495	952,482	441,502	0	1,920,479
Ransom	574,624	4,554,076	128,602	0	5,257,302
Renville	104,017	559,766	84,466	0	748,249
Richland	970,560	2,271,664	1,048,960	0	4,291,184
Rolette	0	0	177,843	0	177,843
Sargent	471,817	3,050,420	210,059	0	3,732,296
Sheridan	89,585	0	150,801	0	240,386
Sioux	2,839	0	7,559	0	10,398
Slope	63,964	2,103,331	36,528	0	2,203,823
Stark	1,994,555	3,237,426	984,965	0	6,216,946
Steele	186,220	3,707,790	2,251,488	0	6,145,498
Stutsman	2,265,561	1,032,521	1,159,163	0	4,457,245
Towner	64,952	0	33,311	0	98,263
Traill	578,431	22,479	311,739	0	912,649
Walsh	241,286	3,679,967	190,894	0	4,112,147
Ward	3,251,451	6,513,354	3,601,932	0	13,366,737
Wells	1,368,175	1,145,178	173,942	0	2,687,295
Williams	2,104,477	33,397,675	1,200,801	0	36,702,953
Total	39,577,625	217,541,520	49,057,374	13,810	306,190,329

**2013 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

**2013 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	11,493	78.54	5,747	575
Barnes	1,831.25	437,400	238.85	218,700	21,870
Benson	1,342.51	354,462	264.03	177,231	17,723
Bottineau	2,111.80	510,400	241.69	255,200	25,520
Bowman	772.92	208,597	269.88	104,299	10,430
Burke	465.93	98,200	210.76	49,100	4,910
Burleigh	12,610.13	2,802,700	222.26	1,401,350	140,135
Cass	1,613.90	712,800	441.66	356,400	35,640
Dickey	3,578.47	1,153,750	322.41	576,875	57,688
Divide	1,748.09	202,600	115.90	101,300	10,130
Dunn	7,519.63	834,300	110.95	417,150	41,715
Eddy	1,428.86	366,020	256.16	183,010	18,301
Emmons	1,203.00	429,869	357.33	214,935	21,494
Foster	631.75	319,909	506.39	159,955	15,996
Golden Valley	134.80	23,600	175.07	11,800	1,180
Grand Forks	4,479.41	1,259,500	281.18	629,750	62,975
Grant	482.00	75,800	157.26	37,900	3,790
Griggs	102.90	7,874	76.52	3,937	394
Hettinger	1,173.57	325,200	277.10	162,600	16,260
Kidder	4,308.38	700,000	162.47	350,000	35,000
LaMoure	1,627.01	835,000	513.21	417,500	41,750
Logan	597.80	141,300	236.37	70,650	7,065
McHenry	1,155.34	158,400	137.10	79,200	7,920
McIntosh	2,446.21	748,838	306.12	374,419	37,442
McKenzie	9,281.38	2,800,974	301.78	1,400,487	140,049
McLean	18,847.76	8,951,500	474.94	4,475,750	447,575
Mercer	5,759.56	1,485,184	257.86	742,592	74,259
Morton	8,822.02	1,757,700	199.24	878,850	87,885
Mountrail	4,716.89	1,549,400	328.48	774,700	77,470
Nelson	1,509.82	468,178	310.09	234,089	23,409
Oliver	928.94	248,670	267.69	124,335	12,434
Pembina	6,296.04	1,624,356	258.00	812,178	81,218
Pierce	1,593.50	248,474	155.93	124,237	12,424
Ramsey	2,179.51	902,376	414.03	451,188	45,119
Ransom	847.21	137,105	161.83	68,553	6,855
Richland	3,807.76	1,125,600	295.61	562,800	56,280
Rolette	7,466.23	3,352,698	449.05	1,676,349	167,635
Sargent	2,108.49	1,246,391	591.13	623,196	62,320
Sheridan	28,183.14	8,082,129	286.77	4,041,065	404,107
Slope	769.00	173,001	224.97	86,501	8,650
Stark	2.40	17,800	7,416.67	8,900	890
Steele	1,449.58	861,503	594.31	430,752	43,075
Stutsman	2,927.49	382,300	130.59	191,150	19,115
Towner	343.10	179,516	523.22	89,758	8,976
Walsh	1,134.72	684,900	603.59	342,450	34,245
Ward	40.00	9,800	245.00	4,900	490
Wells	11,646.74	5,277,320	453.12	2,638,660	263,866
Williams	3,561.12	752,748	211.38	376,374	37,637
Total	177,734.39	55,037,635	309.66	27,518,822	2,751,883

**2013 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	188,000	696.30	94,000	9,400
Benson	1,618.00	963,888	595.73	481,944	48,194
Billings	56.40	17,540	310.99	8,770	877
Bottineau	1,077.00	549,800	510.49	274,900	27,490
Bowman	135.16	39,002	288.56	19,501	1,950
Burke	175.00	68,000	388.57	34,000	3,400
Burleigh	1,684.67	552,400	327.90	276,200	27,620
Cavalier	180.00	109,267	607.04	54,634	5,463
Dickey	839.50	379,970	452.61	189,985	18,999
Divide	362.50	100,900	278.34	50,450	5,045
Eddy	701.00	239,013	340.96	119,507	11,951
Emmons	421.00	191,973	455.99	95,987	9,599
Foster	193.80	108,907	561.96	54,454	5,445
Golden Valley	267.00	117,400	439.70	58,700	5,870
Grant	708.10	187,200	264.37	93,600	9,360
Griggs	437.00	243,414	557.01	121,707	12,171
Kidder	276.00	55,700	201.81	27,850	2,785
LaMoure	320.00	202,900	634.06	101,450	10,145
Logan	403.00	71,800	178.16	35,900	3,590
McHenry	1,503.10	449,500	299.05	224,750	22,475
McIntosh	148.00	28,719	194.05	14,360	1,436
McLean	606.00	349,500	576.73	174,750	17,475
Mercer	849.00	254,331	299.57	127,166	12,717
Morton	531.94	128,600	241.76	64,300	6,430
Mountrail	671.00	234,200	349.03	117,100	11,710
Nelson	655.00	326,942	499.15	163,471	16,347
Oliver	112.00	40,384	360.57	20,192	2,019
Pierce	945.18	423,658	448.23	211,829	21,183
Ramsey	819.00	373,827	456.44	186,914	18,691
Ransom	135.00	95,100	704.44	47,550	4,755
Renville	25.00	14,794	591.76	7,397	740
Richland	30.00	23,200	773.33	11,600	1,160
Sargent	186.00	148,815	800.08	74,408	7,441
Sheridan	1,395.00	780,925	559.80	390,463	39,046
Sioux	120.00	19,000	158.33	9,500	950
Slope	35.00	16,094	459.83	8,047	805
Stark	48.00	18,400	383.33	9,200	920
Stutsman	1,413.00	962,900	681.46	481,450	48,145
Towner	1,604.00	798,348	497.72	399,174	39,917
Ward	80.00	22,300	278.75	11,150	1,115
Wells	230.00	78,170	339.87	39,085	3,909
Williams	65.00	17,947	276.11	8,974	897
Total	22,331.35	9,992,728	447.48	4,996,369	499,637

**2013 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	2,172,726	242.59	1,086,363	108,636
Total	8,956.47	2,172,726	242.59	1,086,363	108,636

**2013 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	589,500	281.42	294,750	29,475
Ransom	2,102.88	747,800	355.61	373,900	37,390
Sheridan	10,112.01	2,620,332	259.13	1,310,166	131,017
Total	14,309.65	3,957,632	276.57	1,978,816	197,882

**2013 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	434.18	254,150	585.36	127,075	12,708
Total	434.18	254,150	585.36	127,075	12,708

**2013 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	14,629,100	7,314,550	731,455
Total	14,629,100	7,314,550	731,455



## Apportionment of 2013 Taxable Value of Railroads per Mile of Track

Railroad	Taxable Value per Mile	Mileage	Total Taxable Valuation
<b>BNSF Railway Company</b>			
Main Line			
Casselton Junction to Nolan	19890	21.34	424,462
Fargo Conn. Jct.	3560	1.47	5,234
Fargo to Grand Forks Junction	16410	76.09	1,248,671
Fargo to Montana State Line	32470	367.11	11,920,187
Fargo-Surrey Line	23125	225.73	5,220,084
Grand Forks to Norwich	12030	194.26	2,337,021
Ortonville to Terry	6600	102.50	676,538
Surrey to Montana Line	30080	156.48	4,706,972
Valley City Low Line	3450	5.13	17,701
Wahpeton to Casselton	4470	0.57	2,549
West Fargo Conn. to J.Y. Jct.	3750	2.71	10,166
Subtotal Main Line		1,153.39	26,569,585
Branch Line			
Berthold to Crosby	6010	48.30	290,301
Casselton Branch	3460	0.13	451
Casselton to Blanchard	2810	14.19	39,881
Churchs Ferry to Rolla	2310	29.98	69,268
Cooperstown Branch	2340	7.10	16,618
Devils Lake to Rock Lake	1420	0.90	1,279
Erie Junction to Clifford	1520	18.09	27,506
Fargo and Southwestern Branch	4880	8.72	42,558
Grand Forks to Intl. Bndry. - Neche	760	38.64	29,386
Granville to Lorain	1150	5.25	6,040
James River Branch	4470	1.24	5,545
Lakota to Sarles	2330	3.74	8,716
Larimore to Hannah	3280	51.46	168,819
Larimore to Mayville	2890	33.80	97,694
Mandan North Line	4450	78.39	348,864
Minnewaukan Branch	3430	0.48	1,648
Niobe Branch	1440	21.46	30,910
Nolan to Warwick	3280	66.46	218,018
Portland Junction to Portland	2430	4.68	11,375
Red River Branch	5360	37.47	200,855
Rugby to Westhope	2330	42.36	98,718
Stanley Northwest Branch	2920	30.00	87,610
York to Wolford	1370	14.40	19,734
Subtotal Branch Line		557.24	1,821,794
Second Track			
Fargo to Montana State Line	3247	44.04	142,994
Surrey to Montana Line	3008	28.96	87,113
Subtotal Second Track		73.00	230,107
Side Track			
(Values per mile vary)		592.61	1,328,514
Subtotal Side Track		592.61	1,328,514
<b>Total BNSF Railway Company</b>		<b>2,376.24</b>	<b>29,950,000</b>

## Apportionment of 2013 Taxable Value of Railroads per Mile of Track

Railroad	Taxable Value per Mile	Mileage	Total Taxable Valuation
<b>Soo Line Railroad Company</b>			
Main Line			
Main Line	16389	352.67	5,780,029
Subtotal Main Line		352.67	5,780,029
Branch Line			
Drake - Max Line	1860	45.46	84,575
Drake - New Town Line	1224	64.43	78,872
F & V Junction - South Dakota Line	857	8.68	7,443
Flaxton - Montana State Line	1860	0.57	1,061
Prairie Junction - Plaza	612	1.41	865
Subtotal Branch Line		120.55	172,816
Side Track			
(Values per mile vary)		98.25	145,655
Subtotal Side Track		98.25	145,655
<b>Total Soo Line Railroad Company</b>		<b>571.47</b>	<b>6,098,500</b>
<b>Dakota, Missouri Valley &amp; Western Railroad, Inc</b>			
Branch Line			
Berthold to Crosby	5066	10.56	53,497
Flaxton - Montana State Line	5066	81.29	411,817
Hankinson - Bismarck Line	6802	49.57	337,175
Hankinson to Rutland (Owned by SDRA)	3216	11.87	38,174
Linton Branch	2511	13.01	32,669
Max to Washburn	5664	49.38	279,687
Oakes - Bismarck Line	3387	127.33	431,314
Rutland to South Dakota Line (Owned by SDRA)	3216	10.52	33,832
Washburn - Bismarck Line	3387	43.07	145,878
Subtotal Branch Line		396.60	1,764,043
Side Track			
(Values per mile vary)		28.78	12,207
Subtotal Side Track		28.78	12,207
<b>Total Dakota, Missouri Valley &amp; Western Railroad</b>		<b>425.38</b>	<b>1,776,250</b>
<b>Dakota Northern Railroad, Inc.</b>			
Branch Line			
Grafton to Intl. Bndry. - Morden	1045	48.24	50,385
Grand Forks to Intl. Bndry. - Neche	704	21.31	14,995
Subtotal Branch Line		69.55	65,380
Side Track			
(Values per mile vary)		14.99	1,445
Subtotal Side Track		14.99	1,445
<b>Total Dakota Northern Railroad, Inc.</b>		<b>84.54</b>	<b>66,825</b>

## Apportionment of 2013 Taxable Value of Railroads per Mile of Track

Railroad	Taxable Value per Mile	Mileage	Total Taxable Valuation
<b>Northern Plains Railroad, Inc</b>			
Branch Line			
Drake - Fordville Line	275	53.68	14,762
Gilby Subdivision (Owned by Mohall RR)	316	13.38	4,228
Kenmare to Minnesota Line	582	190.03	110,612
Lakota to Sarles (Owned by Mohall Central RR)	400	21.20	8,438
Mohall Line (Owned by Mohall RR)	316	13.98	4,418
Subtotal Branch Line		292.27	142,458
Side Track			
(Values per mile vary)		21.87	942
Subtotal Side Track		21.87	942
<b>Total Northern Plains Railroad, Inc</b>		<b>314.14</b>	<b>143,400</b>
<b>Red River Valley &amp; Western Railroad Company</b>			
Branch Line			
Addison West Branch	1261	11.79	14,837
Fargo and Southwestern Branch	4165	100.40	417,907
Hankinson to Rutland (Owned by Rutland RR)	360	11.83	4,217
James River Branch	3802	46.49	176,646
Minnewaukan Branch	2925	79.46	232,255
Oakes Branch	2715	15.30	41,504
Oberon Branch	1611	15.82	25,444
Sykeston Branch	1611	5.35	8,603
Tintah Jct. to Hankinson (Owned by Rutland RR)	1234	8.30	10,208
Wahpeton to Casselton	3804	54.62	207,626
Wahpeton to Moorhead	3881	6.02	23,349
Wahpeton to Oakes	4050	72.53	293,579
Wilton Branch	1603	21.54	34,487
Subtotal Branch Line		449.45	1,490,662
Side Track			
(Values per mile vary)		41.93	13,938
Subtotal Side Track		41.93	13,938
<b>Total Red River Valley &amp; Western Railroad Comp</b>		<b>491.38</b>	<b>1,504,600</b>
<b>Yellowstone Valley Railroad Inc.</b>			
Branch Line			
Fairview East Branch	3360	0.74	2,470
Snowdon-Sidney Branch	4030	8.66	34,885
Subtotal Branch Line		9.40	37,355
Side Track			
Snowdon-Sidney Branch		1.73	695
Subtotal Side Track		1.73	695
<b>Total Yellowstone Valley Railroad Inc.</b>		<b>11.13</b>	<b>38,050</b>

## Taxable Valuation of All Classes of Property for the Years 2012 and 2013

2012			
	Acres	Valuation	Percent of Total
Real Estate			
Agricultural Lands:	39,742,450.88	843,432,564	30.18
Other Real Estate			
Commercial Property		641,896,231	22.97
Residential Property		1,087,198,689	38.91
Total Taxable Value of Other Real Estate		1,729,094,920	61.88
Less Homestead Credit Allowance		-8,308,050	-0.30
Less Disable Veterans Credit Allowance		-6,930,470	-0.25
Total Taxable Value of Real Estate		2,557,288,964	91.51
Public Utility Property			
Railroads		32,680,275	1.17
Pipelines		156,607,969	5.60
Electric, Gas, Heating and Water		47,922,671	1.72
Miscellaneous:		10,700	0.00
Total Value of Public Utilities		237,221,615	8.49
Total Taxable Value of all Property		2,794,510,579	100.00

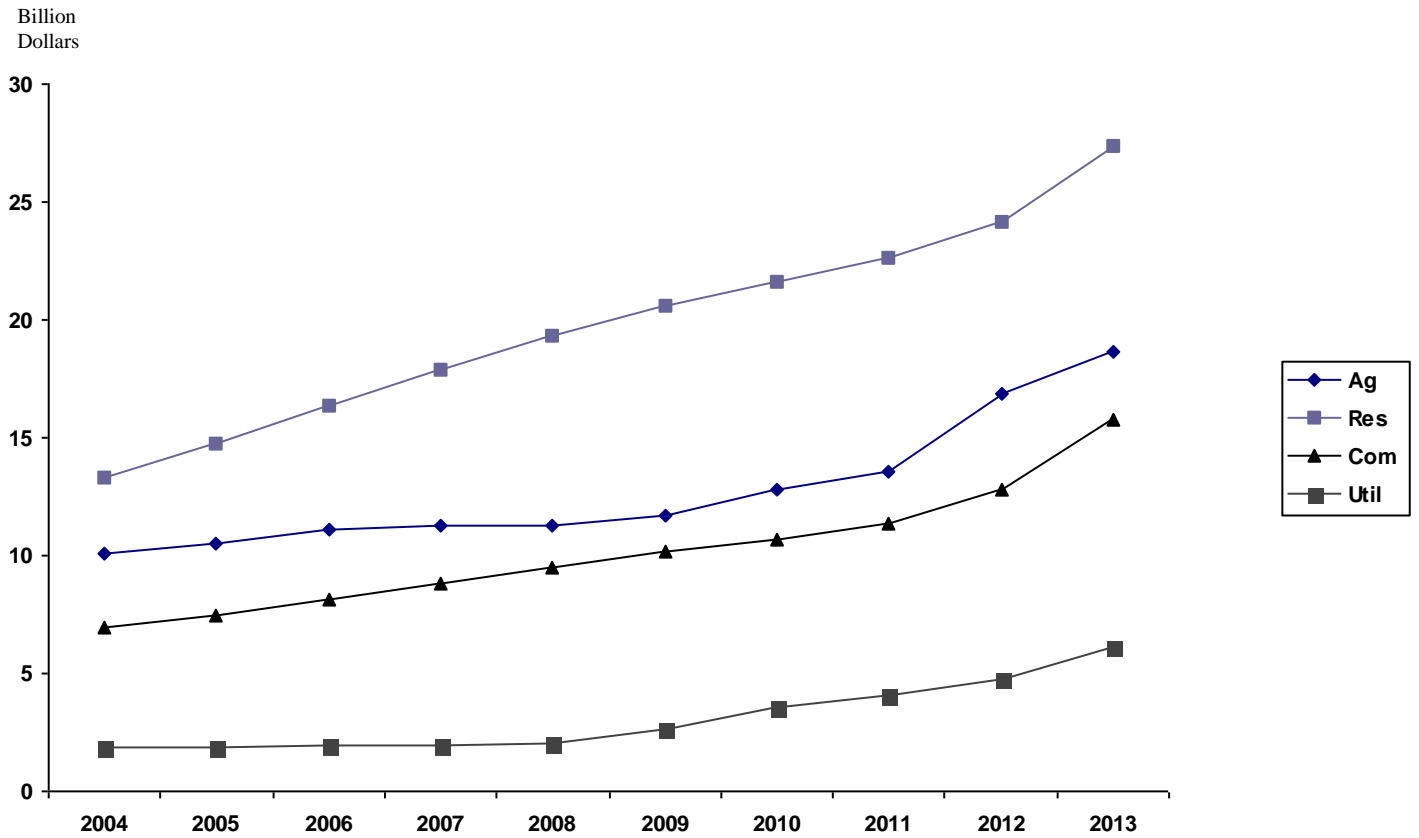
  

2013			
	Acres	Valuation	Percent of Total
Real Estate			
Agricultural Lands:	39,741,229.51	930,361,941	28.73
Other Real Estate			
Commercial Property		789,983,659	24.40
Residential Property		1,230,669,018	38.01
Total Taxable Value of Other Real Estate		2,020,652,677	62.40
Less Homestead Credit Allowance		-10,053,725	-0.31
Less Disable Veterans Credit Allowance		-9,046,177	-0.28
Total Taxable Value of Real Estate		2,931,914,716	90.54
Public Utility Property			
Railroads		39,577,625	1.22
Pipelines		217,541,520	6.72
Electric, Gas, Heating and Water		49,057,374	1.52
Miscellaneous:		13,810	0.00
Total Value of Public Utilities		306,190,329	9.46
Total Taxable Value of all Property		3,238,105,045	100.00

**Summary of True and Full, Assessed, and Taxable Valuations  
as Equalized by the State Board of Equalization, 2004 - 2013**

<b>Agricultural Property</b>					
Year	Acres	T and F per Acre	True and Full Value	Assessed Value	Taxable Value
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
2011	39,803,471.55	340.21	13,541,700,101	6,770,856,791	677,098,873
2012	39,742,450.88	424.44	16,868,408,556	8,434,213,702	843,432,564
2013	39,741,229.51	468.71	18,627,031,727	9,313,523,740	930,361,941
<b>Residential Property</b>					
	Lots and Tracts	Structures	True and Full Value	Assessed Value	Taxable Value
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
2011	3,277,000,349	19,314,600,250	22,591,600,599	11,295,787,919	1,016,644,956
2012	3,567,289,668	20,592,187,217	24,159,476,885	12,079,710,759	1,087,198,689
2013	4,184,088,116	23,163,738,570	27,347,826,686	13,673,732,224	1,230,669,018
<b>Commercial Property</b>					
	Lots and Tracts	Structures	True and Full Value	Assessed Value	Taxable Value
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
2011	2,351,479,868	8,996,955,752	11,348,435,620	5,674,218,961	567,424,562
2012	2,703,033,266	10,134,843,958	12,837,877,224	6,418,908,740	641,896,231
2013	3,449,225,398	12,350,544,452	15,799,769,850	7,899,799,407	789,983,659
	Homestead Credit	Disabled Veterans Credit	Taxable Value After Credits	Railroads and Public Utilities	Total Taxable Value of all Property
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
2011	8,450,575	5,567,647	2,247,150,169	202,189,353	2,449,339,522
2012	8,308,050	6,930,470	2,557,288,964	237,221,615	2,794,510,579
2013	10,053,725	9,046,177	2,931,914,716	306,190,329	3,238,105,045

## True and Full Values



Year	Agricultural	Residential	Commercial	Utilities
	(Billions of Dollars)			
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
2011	13.542	22.592	11.348	4.044
2012	16.868	24.159	12.838	4.744
2013	18.627	27.348	15.800	6.124

**Summary of Taxable Valuations of Railroad and Utility Property Assessed by the State  
Board of Equalization, 1994 to 2013**

Year	Railroads	Pipelines	Electric, Gas Heat and Water	Telecom- munications	Tele- graph	Mobile Radio	Miscel- laneous	Total
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
2011	32,664,210	125,888,559	43,626,934	0	0	0	9,650	202,189,353
2012	32,680,275	156,607,969	47,922,671	0	0	0	10,700	237,221,615
2013	39,577,625	217,541,520	49,057,374	0	0	0	13,810	306,190,329

# **Ratio of Taxable Valuation of Each Class of Property to Total Property Taxable Valuation 1994 to 2013**

Percent of Total Taxable Valuation												
Year	Ag Land	Com-mercial	Resi-dential	H'stead Credit	Veterans Credit	Rail-roads	Pipe-lines	Electric, Gas, etc.	Tele-communi-cations	Tele-graph	Mobile Radio	Misc.
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
2011	27.64	23.17	41.51	0.35	0.23	1.33	5.14	1.78	0.00	0.00	0.00	0.00
2012	30.18	22.97	38.91	0.30	0.25	1.17	5.60	1.72	0.00	0.00	0.00	0.00
2013	28.73	24.40	38.01	0.31	0.28	1.22	6.72	1.52	0.00	0.00	0.00	0.00

