

# **Proceedings of State Board of Equalization of North Dakota 2014**

Compiled by

Ryan Rauschenberger

**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 2014



I, Ryan Rauschenberger, 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 2014.

Dated at Bismarck, North Dakota, this 31<sup>st</sup> day of December 2014.

RYAN RAUSCHENBERGER  
TAX COMMISSIONER AND SECRETARY  
OF THE STATE BOARD OF EQUALIZATION

**MEMBERS OF THE STATE BOARD OF EQUALIZATION**

**2014**

Jack Dalrymple .....	Governor
Kelly Schmidt .....	State Treasurer
Bob Peterson .....	State Auditor
Doug Goehring.....	Commissioner of Agriculture
Ryan Rauschenberger .....	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	No Change	No Change	(1)
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	(2)	No Change	No Change
Burleigh	No Change	No Change	No Change
Cass	No Change	No Change	No Change
Cavalier	No Change	No Change	No Change
Dickey	No Change	No Change	(3)
Divide	No Change	No Change	No Change
Dunn	No Change	(4)	No Change
Eddy	No Change	No Change	No Change
Emmons	No Change	No Change	No Change
Foster	(5)	No Change	No Change
Golden Valley	No Change	(6)	(7)
Grand Forks	No Change	No Change	No Change
Grant	No Change	No Change	No Change
Griggs	No Change	No Change	(8)
Hettinger	No Change	No Change	No Change
Kidder	No Change	No Change	No Change
LaMoure	No Change	(9)	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	(10)	No Change	No Change
Nelson	No Change	No Change	No Change
Oliver	No Change	(11)	No Change
Pembina	No Change	No Change	No Change
Pierce	No Change	No Change	No Change

## EQUALIZATION OF LOCALLY ASSESSED PROPERTY

Ramsey	No Change	No Change	No Change
Ransom	No Change	No Change	No Change
Renville	No Change	No Change	No Change
Richland	No Change	No Change	No Change
Rolette	No Change	No Change	No Change
Sargent	No Change	No Change	No Change
Sheridan	No Change	No Change	(12)
Sioux	No Change	No Change	No Change
Slope	No Change	No Change	No Change
Stark	No Change	No Change	No Change
Steele	No Change	No Change	(13)
Stutsman	No Change	No Change	No Change
Towner	No Change	No Change	No Change
Trail	No Change	No Change	No Change
Walsh	No Change	No Change	No Change
Ward	(14)	No Change	No Change
Wells	No Change	No Change	No Change
Williams	(15)	No Change	No Change

- (1) Reinstate the modifiers and any adjustments for actual use that were previously used on parcels 24-3140400 and 24-3140410.
- (2) Reduce commercial property assessments by three percent.
- (3) Make no change to the value of NW4 of Section 9 in South Dresden Township. Reduce the 2014 value of NE4 of Section 17 in South Dresden Township by 2%.
- (4) Increase residential property assessments as follows: Townships- 30%; Dodge- 40%; Dunn Center- 25%; Halliday- 30%; Killdeer-10%.
- (5) Decrease commercial assessments by 2% for 2014.
- (6) Increase residential property values in townships and the City of Carrington by 10%.
- (7) Direct Foster County to increase cropland and non-cropland values 2%.
- (8) Direct Griggs County to increase cropland and non-cropland values 10%.
- (9) Direct LaMoure County to increase residential property assessments by 3% for 2014.
- (10) Reduce the structure value of parcel 20-0009300 as equalized by the Mountrail County Board of Equalization by 15%. Reduce the structure value of parcel 20-0008100 as equalized by Mountrail County Board of Equalization by fifteen percent.

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

- (11) Increase residential values in Oliver County by 9 percent.
- (12) Direct Sheridan County to increase agricultural assessments, excluding inundated and water, by 8%.
- (13) Direct Steele County to increase agricultural assessments by 2%.
- (14) Increase Ward County commercial property values by 4%, excluding the City of Minot, which is calculated independently as a large city and is within the require tolerance level.
- (15) Reduce the value of parcel 01-677-00-00-07-010 as equalized by the Williams County Board of Equalization by 25%. Reduce the structure value of parcel 01-122-00-00-01-020 as equalized by the Williams County Board of Equalization by 13%.

## **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 Ms. Schmidt and seconded by Mr. Peterson 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 2014 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 2014.

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

### **TELECOMMUNICATIONS GROSS RECEIPTS TAX**

It was moved by Ms. Schmidt and seconded by Mr. Peterson to approve the 2014 telecommunications gross receipts taxes in the amount of \$12,639,098.86

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

### **CENTRALLY ASSESSED PROPERTY**

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

Electric Distribution Tax:	\$ 7,051,446.68
Electric Generation Tax from wind	1,263,014.45
Electric Generation Tax from other than wind or coal	92,531.91
Electric Transmission Tax	1,415,797.75

#### **RAILROAD COMPANIES**

	<u>Assessed Value</u>	<u>Taxable Value</u>
BNSF Railway	\$308,500,000	\$30,850,000
Dakota, Missouri Valley & Western	19,162,500	1,916,250
Dakota Northern Railroad	853,500	85,350
Northern Plains Railroad	1,797,500	179,750
Red River Valley & Western Railroad	16,720,500	1,672,050
Soo Line Railroad	67,085,500	6,708,550

### **CENTRALLY ASSESSED PROPERTY CONTINUED**

#### **ELECTRIC AND GAS COMPANIES**

	<u>Assessed Value</u>	<u>Taxable Value</u>
Montana-Dakota Utilities Company	\$158,915,977	\$15,722,119
Northern Municipal Power Agency	311,000	31,100
NorthWestern Corporation	698,500	69,850
Otter Tail Power Company	69,144,501	6,914,452
Rainbow Energy Marketing Corporation	63,000	6,300
Xcel Energy	104,916,004	10,491,600

## 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
NextEra Ashtabula I	2,760.00
NextEra Ashtabula II	3,609.00
Rugby Wind, LLC	3,070.56

## WIND GENERATION COMPANIES

	<u><b>Assessed Value</b></u>	<u><b>Taxable Value</b></u>
Basin Electric - Prairie Winds ND 1, Inc	66,092,000	1,523,920
Iberdrola - Rugby Wind Farm, Inc	68,553,000	1,368,770
MDU - Cedar Hills Wind Project	18,429,953	383,336
NextEra Ashtabula Wind, LLC	88,654,500	2,068,250
NextEra Ashtabula Wind II, LLC	83,745,500	1,738,410
NextEra Ashtabula Wind III, LLC	32,409,000	1,187,040
NextEra Baldwin Wind , LLC	52,751,000	1,194,670
NextEra Burleigh County Wind, LLC	17,812,000	406,700
NextEra Langdon Wind LLC (Phase I)	58,840,000	1,578,350
NextEra Langdon Wind LLC (Phase II)	26,063,500	592,480
NextEra FPL Energy North Dakota Wind, LLC	15,579,000	597,330
NextEra Oliver County Wind I, LLC	23,627,500	627,950
NextEra Oliver County Wind II LLC	26,746,000	668,480
NextEra Wilton Wind II LLC	36,159,000	870,150
Otter Tail Ashtabula Wind Energy Center	41,588,500	1,066,060
Otter Tail Langdon Wind Energy Center	26,314,000	771,140
Otter Tail Luverne Wind Energy Center	27,419,500	720,070
Tatanka Wind	60,120,000	1,504,230
Velva Windfarm LLC	4,214,500	134,130



# CENTRALLY ASSESSED PROPERTY CONTINUED

## PIPELINE COMPANIES

	<u>Assessed Value</u>	<u>Taxable Value</u>
Alliance Pipeline Ltd.	151,384,000	15,138,400
Archer Daniels Midland Company	103,500	10,350
Arrow Pipeline, LLC	42,996,500	4,299,650
Aux Sable Midstream, LLC	33,085,500	3,308,550
BakkenLink Pipeline Company, LP	43,360,000	4,336,000
BakkenLink Pipeline, LLC	26,217,500	2,621,750
Belle Fourche Pipeline	11,573,500	1,157,350
Bison Midstream	78,663,000	7,866,300
Bison Pipeline, LLC	107,096,000	10,709,600
Bridger Pipeline LLC	108,240,500	10,824,050
Caliber Midstream Partners	5,613,000	561,300
Cenex Pipeline Company	10,816,500	1,081,650
Crestwood Crude Logistics	5,850,000	585,000
Dakota Gasification Company Pipeline	12,496,500	1,249,650
Dakota Gasification Company - SNG Antelope	1,629,000	162,900
Dakota Gasification Company – SNG Hebron	5,665,000	566,500
Enable Bakken Crude Services, LLC	31,245,000	3,124,500
Enbridge Energy, LP	62,638,500	6,263,850
Enbridge Pipelines Southern Lights LLC	1,320,000	132,000
Great Northern Midstream, LLC	4,500,000	450,000
Hawthorn Oil Transportation	4,430,000	443,000
Hess Bakken Investments II, LLC	34,402,500	3,440,250
Hess North Dakota Export Logistics, LLC	4,557,000	455,700
Hess North Dakota Pipelines, LLC	58,502,000	5,850,200

Hess Tioga Gas Plant, LLC	17,482,500	1,748,250
Hiland Crude, LLC	178,847,000	17,884,700
Hiland Partners, LP	188,499,500	18,849,950
Independent Trading and Transportation	15,671,500	1,567,150
Kinder Morgan Cochin LLC	18,846,000	1,884,600
Magellan Pipeline Company LLC	10,569,500	1,056,950
Meadowlark Midstream Company, LLC	30,242,500	3,024,250
ND Land Holding, LLC	9,562,000	956,200
North Dakota Pipeline Company	225,850,000	22,585,000
Northern Border Pipeline	113,682,500	11,368,250
NuStar Pipeline Operating Partnership, L.P.	10,908,000	1,090,800
ONEOK Bakken Pipeline, LLC	14,691,000	1,469,100
ONEOK Rockies Midstream, LLC	301,104,500	30,110,450
Pecan Pipeline (ND) LLC	77,405,500	7,740,550
Petro Hunt Corporation LLC	9,134,500	913,450
Petro Hunt Corporation LLC et al	33,400	3,340
Plains Pipeline LP	52,027,500	5,202,750
Prairielands Energy Marketing	33,000	3,300
QEP Field Services Company	7,451,500	745,150
Red River Energy, LLC	140,000	14,000
Roughrider Pipeline Co.	211,500	21,150
Statoil Oil & Gas, LP	27,899,000	2,789,900
Sterling Energy Investments, LLC	122,000	12,200
Targa Badlands, LLC	82,774,000	8,277,400
Tesoro High Plains Pipeline	44,180,500	4,418,050
Tidal Energy Marketing, LLC	7,236,000	723,600
Transcanada Keystone Pipeline, LP	220,856,500	22,085,650
USG Midstream Bakken 1, LLC	3,723,500	372,350

USG Wheatland Pipeline, LLC	2,673,000	267,300
Vantage Pipeline, US LP	22,040,500	2,204,050
Viking Gas Transmission	168,500	16,850
WBI Energy Transmission, Inc	42,293,000	4,229,302
Whiting Oil & Gas Corporation	48,999,000	4,899,900
XTO Energy, Inc - Nesson Gathering System	10,250,000	1,025,200

### **AIR TRANSPORTATION COMPANIES**

	<b><u>Assessed Value</u></b>	<b><u>Taxable Value</u></b>
Allegiant Air LLC	1,075,200	107,520
American Eagle	177,600	17,760
Delta Airlines (Northwest Airlines, Inc.)	3,289,700	328,970
Federal Express Corp.	548,200	54,820
Frontier Airlines	365,900	36,590
Great Lakes Aviation Ltd.	1,079,500	107,950
United Airlines, Inc.	1,200,900	120,090

### **MISCELLANEOUS COMPANIES**

	<b><u>Assessed Value</u></b>	<b><u>Taxable Value</u></b>
Bridge Company	\$151,860	\$15,190

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

**2014**

<b><u>Project Operator/Address</u></b>	<b><u>File No.</u></b>	<b><u>Income Tax Exemption Requested</u></b>	<b><u>Granted/ Denied</u></b>	<b><u>Date</u></b>
Aldevron, LLC 3233 15 <sup>th</sup> St S Fargo, ND 58104	699	100 percent for 5 years	Granted	04/03/2014
Abbiamo Pasta Company 1900 Governors Drive Casselton, ND 58012	700	100 percent for 5 years	Granted	09/19/2014
Integrity Steel Supply, LLC 124 Gold Court Mapleton, ND 58059	701	100 percent for 5 years	Granted	12/04/2014

## 2014 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:	12,073,483
Acres: 606,772.69	Land: 4,457,872	2,079,896	37 Homestead Credits:	64,821	
T and F Per Acre: 280.57	Structures: 52,834,066	17,577,319	11 Veteran Credits:	22,276	
True and Full Value: 170,244,016	True and Full Value: 57,291,938	19,657,215	Subtotal Real Property:	11,986,386	
Assessed Value: 85,122,670	Assessed Value: 28,646,192	9,828,676	Railroads and Utilities:	584,469	
Taxable Value: 8,512,304	Taxable Value: 2,578,298	982,881	Total Taxable Value:	12,570,855	
<b>Barnes County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	57,346,174
Acres: 917,660.24	Land: 56,364,400	24,552,000	166 Homestead Credits:	347,386	
T and F Per Acre: 717.97	Structures: 300,595,250	142,233,367	45 Veteran Credits:	130,474	
True and Full Value: 658,853,600	True and Full Value: 356,959,650	166,785,367	Subtotal Real Property:	56,868,314	
Assessed Value: 329,426,800	Assessed Value: 178,479,825	83,392,684	Railroads and Utilities:	13,316,909	
Taxable Value: 32,942,680	Taxable Value: 16,064,225	8,339,269	Total Taxable Value:	70,185,223	
<b>Benson County</b>		Woodland Acres: 169.60			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	27,118,411
Acres: 775,910.22	Land: 10,432,886	4,730,212	54 Homestead Credits:	83,245	
T and F Per Acre: 576.03	Structures: 53,010,074	33,577,442	10 Veteran Credits:	13,313	
True and Full Value: 446,950,306	True and Full Value: 63,442,960	38,307,654	Subtotal Real Property:	27,021,853	
Assessed Value: 223,475,153	Assessed Value: 31,721,480	19,153,827	Railroads and Utilities:	1,646,354	
Taxable Value: 22,347,967	Taxable Value: 2,855,003	1,915,441	Total Taxable Value:	28,668,207	
<b>Billings County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	9,364,334
Acres: 361,609.84	Land: 6,029,430	15,805,880	1 Homestead Credits:	2,564	
T and F Per Acre: 182.11	Structures: 27,052,700	75,851,290	1 Veteran Credits:	405	
True and Full Value: 65,852,570	True and Full Value: 33,082,130	91,657,170	Subtotal Real Property:	9,361,365	
Assessed Value: 32,926,285	Assessed Value: 16,541,065	45,828,585	Railroads and Utilities:	5,934,063	
Taxable Value: 3,292,662	Taxable Value: 1,488,772	4,582,900	Total Taxable Value:	15,295,428	
<b>Bottineau County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	53,346,399
Acres: 1,015,724.08	Land: 193,811,580	39,092,348	124 Homestead Credits:	293,407	
T and F Per Acre: 527.40	Structures: 278,650,960	66,890,100	19 Veteran Credits:	53,766	
True and Full Value: 535,695,100	True and Full Value: 472,462,540	105,982,448	Subtotal Real Property:	52,999,226	
Assessed Value: 267,847,550	Assessed Value: 236,231,270	52,991,227	Railroads and Utilities:	2,013,558	
Taxable Value: 26,784,755	Taxable Value: 21,262,438	5,299,206	Total Taxable Value:	55,012,784	
<b>Bowman County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	19,994,472
Acres: 667,795.41	Land: 13,323,600	8,148,060	44 Homestead Credits:	145,169	
T and F Per Acre: 278.35	Structures: 119,510,012	86,293,402	4 Veteran Credits:	19,575	
True and Full Value: 185,881,852	True and Full Value: 132,833,612	94,441,462	Subtotal Real Property:	19,829,728	
Assessed Value: 92,942,187	Assessed Value: 66,416,806	47,220,733	Railroads and Utilities:	7,287,221	
Taxable Value: 9,294,456	Taxable Value: 5,977,702	4,722,314	Total Taxable Value:	27,116,949	
<b>Burke County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	17,189,653
Acres: 650,273.51	Land: 2,932,200	5,480,000	6 Homestead Credits:	7,297	
T and F Per Acre: 421.50	Structures: 39,309,100	26,201,800	7 Veteran Credits:	13,501	
True and Full Value: 274,088,000	True and Full Value: 42,241,300	31,681,800	Subtotal Real Property:	17,168,855	
Assessed Value: 137,044,000	Assessed Value: 21,120,650	15,840,900	Railroads and Utilities:	8,715,579	
Taxable Value: 13,704,400	Taxable Value: 1,901,163	1,584,090	Total Taxable Value:	25,884,434	

## 2014 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:	390,182,774
Acres:	930,068.00	Land:	977,029,800	644,982,700	810 Homestead Credits:	2,671,277
T and F Per Acre:	344.56	Structures:	4,722,611,600	1,708,528,440	346 Veteran Credits:	1,669,520
True and Full Value:	320,466,900	True and Full Value:	5,699,641,400	2,353,511,140	Subtotal Real Property:	385,841,977
Assessed Value:	160,233,450	Assessed Value:	2,849,820,700	1,176,755,570	Railroads and Utilities:	9,579,855
Taxable Value:	16,023,345	Taxable Value:	256,483,872	117,675,557	Total Taxable Value:	395,421,832
<b>Cass County</b>		Woodland Acres: 0.00				
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values:	606,125,132
Acres:	1,020,166.00	Land:	1,020,547,700	1,043,259,500	470 Homestead Credits:	2,127,913
T and F Per Acre:	1,005.14	Structures:	5,920,589,070	3,806,814,700	702 Veteran Credits:	2,214,909
True and Full Value:	1,025,405,000	True and Full Value:	6,941,136,770	4,850,074,200	Subtotal Real Property:	601,782,310
Assessed Value:	512,702,500	Assessed Value:	3,470,568,385	2,425,037,100	Railroads and Utilities:	12,061,634
Taxable Value:	51,270,250	Taxable Value:	312,351,172	242,503,710	Total Taxable Value:	613,843,944
<b>Cavalier County</b>		Woodland Acres: 0.00				
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values:	38,035,197
Acres:	912,776.43	Land:	6,166,387	4,946,055	79 Homestead Credits:	98,197
T and F Per Acre:	708.82	Structures:	71,856,676	38,539,890	9 Veteran Credits:	8,937
True and Full Value:	646,991,940	True and Full Value:	78,023,063	43,485,945	Subtotal Real Property:	37,928,063
Assessed Value:	323,495,970	Assessed Value:	39,011,551	21,742,981	Railroads and Utilities:	3,813,591
Taxable Value:	32,349,597	Taxable Value:	3,511,295	2,174,305	Total Taxable Value:	41,741,654
<b>Dickey County</b>		Woodland Acres: 0.00				
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values:	33,613,185
Acres:	701,760.37	Land:	5,761,639	4,232,848	99 Homestead Credits:	166,957
T and F Per Acre:	702.13	Structures:	101,565,018	78,679,267	12 Veteran Credits:	32,064
True and Full Value:	492,725,100	True and Full Value:	107,326,657	82,912,115	Subtotal Real Property:	33,414,164
Assessed Value:	246,362,550	Assessed Value:	53,663,541	41,456,158	Railroads and Utilities:	2,235,711
Taxable Value:	24,637,658	Taxable Value:	4,829,748	4,145,779	Total Taxable Value:	35,649,875
<b>Divide County</b>		Woodland Acres: 0.00				
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values:	24,460,461
Acres:	781,371.81	Land:	9,227,400	7,279,500	28 Homestead Credits:	63,653
T and F Per Acre:	414.64	Structures:	78,973,180	78,555,100	3 Veteran Credits:	14,112
True and Full Value:	323,984,600	True and Full Value:	88,200,580	85,834,600	Subtotal Real Property:	24,382,696
Assessed Value:	161,992,300	Assessed Value:	44,100,290	42,917,300	Railroads and Utilities:	7,177,326
Taxable Value:	16,199,230	Taxable Value:	3,969,501	4,291,730	Total Taxable Value:	31,560,022
<b>Dunn County</b>		Woodland Acres: 0.00				
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values:	20,183,435
Acres:	998,067.61	Land:	5,642,580	11,897,870	14 Homestead Credits:	46,351
T and F Per Acre:	237.71	Structures:	110,049,436	50,393,840	10 Veteran Credits:	34,878
True and Full Value:	237,249,500	True and Full Value:	115,692,016	62,291,710	Subtotal Real Property:	20,102,206
Assessed Value:	118,624,750	Assessed Value:	57,846,010	31,145,855	Railroads and Utilities:	21,742,878
Taxable Value:	11,862,475	Taxable Value:	5,206,163	3,114,797	Total Taxable Value:	41,845,084
<b>Eddy County</b>		Woodland Acres: 0.00				
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values:	10,534,814
Acres:	372,112.50	Land:	1,929,850	1,259,340	38 Homestead Credits:	42,542
T and F Per Acre:	453.38	Structures:	33,847,280	8,655,081	8 Veteran Credits:	14,533
True and Full Value:	168,707,458	True and Full Value:	35,777,130	9,914,421	Subtotal Real Property:	10,477,739
Assessed Value:	84,383,851	Assessed Value:	17,773,245	4,957,211	Railroads and Utilities:	941,526
Taxable Value:	8,439,248	Taxable Value:	1,599,832	495,734	Total Taxable Value:	11,419,265

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<b>Emmons County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>			<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 23,668,097
Acres:	927,565.23	Land:	6,159,473	2,752,951	112 Homestead Credits: 163,137
T and F Per Acre:	439.54	Structures:	45,369,873	16,522,289	12 Veteran Credits: 17,569
True and Full Value:	407,698,444	True and Full Value:	51,529,346	19,275,240	Subtotal Real Property: 23,487,391
Assessed Value:	203,849,256	Assessed Value:	25,764,812	9,637,654	Railroads and Utilities: 1,666,218
Taxable Value:	20,385,280	Taxable Value:	2,318,968	963,849	Total Taxable Value: 25,153,609
<b>Foster County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>			<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 19,162,711
Acres:	398,152.93	Land:	6,484,200	5,216,000	69 Homestead Credits: 155,877
T and F Per Acre:	649.94	Structures:	85,897,000	36,115,300	5 Veteran Credits: 13,667
True and Full Value:	258,774,300	True and Full Value:	92,381,200	41,331,300	Subtotal Real Property: 18,993,167
Assessed Value:	129,387,150	Assessed Value:	46,190,600	20,665,650	Railroads and Utilities: 2,543,320
Taxable Value:	12,938,715	Taxable Value:	4,157,431	2,066,565	Total Taxable Value: 21,536,487
<b>Golden Valley County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>			<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 11,390,204
Acres:	506,180.28	Land:	12,037,600	5,257,250	27 Homestead Credits: 95,972
T and F Per Acre:	248.45	Structures:	77,474,350	16,224,050	3 Veteran Credits: 11,322
True and Full Value:	125,758,200	True and Full Value:	89,511,950	21,481,300	Subtotal Real Property: 11,282,910
Assessed Value:	62,879,100	Assessed Value:	44,755,975	10,740,650	Railroads and Utilities: 1,973,348
Taxable Value:	6,287,910	Taxable Value:	4,028,228	1,074,066	Total Taxable Value: 13,256,258
<b>Grand Forks County</b>		Woodland Acres: 4,554.20			
<b>Agricultural</b>			<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 246,390,852
Acres:	843,014.70	Land:	457,535,940	342,227,575	619 Homestead Credits: 1,886,134
T and F Per Acre:	900.48	Structures:	2,231,116,732	1,406,685,852	338 Veteran Credits: 1,375,565
True and Full Value:	759,116,000	True and Full Value:	2,688,652,672	1,748,913,427	Subtotal Real Property: 243,129,153
Assessed Value:	379,558,000	Assessed Value:	1,344,326,336	874,456,714	Railroads and Utilities: 4,664,570
Taxable Value:	37,955,800	Taxable Value:	120,989,380	87,445,672	Total Taxable Value: 247,793,723
<b>Grant County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>			<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 16,503,620
Acres:	1,011,752.98	Land:	1,820,500	2,219,300	50 Homestead Credits: 85,083
T and F Per Acre:	280.29	Structures:	37,221,500	9,128,600	8 Veteran Credits: 10,361
True and Full Value:	283,586,700	True and Full Value:	39,042,000	11,347,900	Subtotal Real Property: 16,408,176
Assessed Value:	141,793,350	Assessed Value:	19,521,000	5,673,950	Railroads and Utilities: 448,204
Taxable Value:	14,179,335	Taxable Value:	1,756,890	567,395	Total Taxable Value: 16,856,380
<b>Griggs County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>			<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 16,132,863
Acres:	443,070.61	Land:	4,625,712	3,730,740	54 Homestead Credits: 86,550
T and F Per Acre:	596.62	Structures:	36,515,741	17,540,852	17 Veteran Credits: 30,342
True and Full Value:	264,346,898	True and Full Value:	41,141,453	21,271,592	Subtotal Real Property: 16,015,971
Assessed Value:	132,173,449	Assessed Value:	20,570,743	10,635,805	Railroads and Utilities: 1,430,022
Taxable Value:	13,217,517	Taxable Value:	1,851,743	1,063,603	Total Taxable Value: 17,445,993
<b>Hettinger County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>			<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 18,783,679
Acres:	705,027.91	Land:	1,309,600	986,700	43 Homestead Credits: 55,169
T and F Per Acre:	460.11	Structures:	38,366,400	14,575,400	8 Veteran Credits: 16,076
True and Full Value:	324,392,800	True and Full Value:	39,676,000	15,562,100	Subtotal Real Property: 18,712,434
Assessed Value:	162,196,400	Assessed Value:	19,838,000	7,781,050	Railroads and Utilities: 3,242,035
Taxable Value:	16,219,640	Taxable Value:	1,785,934	778,105	Total Taxable Value: 21,954,469

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<b>Kidder County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 13,795,537
Acres: 822,726.79	Land: 10,033,202	1,315,635	58 Homestead Credits: 88,100	
T and F Per Acre: 262.28	Structures: 43,935,555	10,206,482	9 Veteran Credits: 22,442	
True and Full Value: 215,783,005	True and Full Value: 53,968,757	11,522,117	Subtotal Real Property: 13,684,995	
Assessed Value: 107,891,646	Assessed Value: 26,984,381	5,761,082	Railroads and Utilities: 1,336,882	
Taxable Value: 10,790,497	Taxable Value: 2,428,897	576,143	Total Taxable Value: 15,021,877	
<b>LaMoure County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 33,290,097
Acres: 718,916.36	Land: 3,480,900	1,083,609	44 Homestead Credits: 64,808	
T and F Per Acre: 817.47	Structures: 57,704,400	21,947,924	8 Veteran Credits: 16,192	
True and Full Value: 587,689,101	True and Full Value: 61,185,300	23,031,533	Subtotal Real Property: 33,209,097	
Assessed Value: 293,844,558	Assessed Value: 30,592,652	11,515,769	Railroads and Utilities: 1,106,702	
Taxable Value: 29,384,458	Taxable Value: 2,754,047	1,151,592	Total Taxable Value: 34,315,799	
<b>Logan County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 12,965,319
Acres: 612,397.57	Land: 1,934,310	1,102,850	35 Homestead Credits: 63,146	
T and F Per Acre: 360.57	Structures: 27,207,950	11,159,140	6 Veteran Credits: 7,619	
True and Full Value: 220,812,200	True and Full Value: 29,142,260	12,261,990	Subtotal Real Property: 12,894,554	
Assessed Value: 110,406,100	Assessed Value: 14,571,130	6,130,996	Railroads and Utilities: 250,712	
Taxable Value: 11,040,610	Taxable Value: 1,311,602	613,107	Total Taxable Value: 13,145,266	
<b>McHenry County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 29,661,946
Acres: 1,124,400.83	Land: 14,079,138	5,478,500	103 Homestead Credits: 163,271	
T and F Per Acre: 372.54	Structures: 128,023,308	40,958,100	16 Veteran Credits: 43,741	
True and Full Value: 418,889,300	True and Full Value: 142,102,446	46,436,600	Subtotal Real Property: 29,454,934	
Assessed Value: 209,444,650	Assessed Value: 71,051,237	23,218,300	Railroads and Utilities: 6,818,910	
Taxable Value: 20,944,465	Taxable Value: 6,395,651	2,321,830	Total Taxable Value: 36,273,844	
<b>McIntosh County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 15,667,219
Acres: 601,316.30	Land: 2,200,781	2,372,940	69 Homestead Credits: 76,352	
T and F Per Acre: 425.26	Structures: 41,205,626	16,187,116	7 Veteran Credits: 7,985	
True and Full Value: 255,716,800	True and Full Value: 43,406,407	18,560,056	Subtotal Real Property: 15,582,882	
Assessed Value: 127,858,400	Assessed Value: 21,703,402	9,280,078	Railroads and Utilities: 1,602,011	
Taxable Value: 12,785,840	Taxable Value: 1,953,345	928,034	Total Taxable Value: 17,184,893	
<b>McKenzie County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 53,271,958
Acres: 1,058,859.04	Land: 29,382,415	41,897,825	11 Homestead Credits: 36,916	
T and F Per Acre: 246.50	Structures: 290,767,677	474,388,473	11 Veteran Credits: 35,769	
True and Full Value: 261,009,740	True and Full Value: 320,150,092	516,286,298	Subtotal Real Property: 53,199,273	
Assessed Value: 130,504,870	Assessed Value: 160,075,052	258,143,150	Railroads and Utilities: 51,338,514	
Taxable Value: 13,050,487	Taxable Value: 14,406,837	25,814,634	Total Taxable Value: 104,537,787	
<b>McLean County</b>		Woodland Acres: 0.00		
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values: 62,785,363
Acres: 1,141,763.28	Land: 97,092,000	19,768,000	119 Homestead Credits: 275,936	
T and F Per Acre: 593.87	Structures: 416,001,500	96,083,610	32 Veteran Credits: 135,352	
True and Full Value: 678,054,800	True and Full Value: 513,093,500	115,851,610	Subtotal Real Property: 62,374,075	
Assessed Value: 339,027,400	Assessed Value: 256,530,950	57,924,555	Railroads and Utilities: 1,559,070	
Taxable Value: 33,902,740	Taxable Value: 23,090,159	5,792,464	Total Taxable Value: 63,933,145	



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<b>Mercer County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	34,938,865
Acres: 575,795.40	Land: 66,515,694	20,744,283	128 Homestead Credits:	323,326	
T and F Per Acre: 321.58	Structures: 396,639,470	76,049,300	24 Veteran Credits:	85,675	
True and Full Value: 185,161,544	True and Full Value: 463,155,164	96,793,583	Subtotal Real Property:	34,529,864	
Assessed Value: 92,579,614	Assessed Value: 231,577,581	48,396,791	Railroads and Utilities:	1,652,986	
Taxable Value: 9,258,155	Taxable Value: 20,841,025	4,839,685	Total Taxable Value:	36,182,850	
<b>Morton County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	102,805,687
Acres: 1,161,121.00	Land: 167,124,755	128,505,717	380 Homestead Credits:	1,113,064	
T and F Per Acre: 258.31	Structures: 1,215,763,780	383,027,420	123 Veteran Credits:	551,273	
True and Full Value: 299,934,900	True and Full Value: 1,382,888,535	511,533,137	Subtotal Real Property:	101,141,350	
Assessed Value: 149,967,450	Assessed Value: 691,444,268	255,766,569	Railroads and Utilities:	11,285,724	
Taxable Value: 14,996,745	Taxable Value: 62,232,284	25,576,658	Total Taxable Value:	112,427,074	
<b>Mountrail County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	60,152,743
Acres: 1,069,408.45	Land: 38,269,000	57,052,120	21 Homestead Credits:	45,580	
T and F Per Acre: 372.26	Structures: 267,805,900	472,423,800	7 Veteran Credits:	14,435	
True and Full Value: 398,096,800	True and Full Value: 306,074,900	529,475,920	Subtotal Real Property:	60,092,728	
Assessed Value: 199,048,400	Assessed Value: 153,037,450	264,737,962	Railroads and Utilities:	40,173,826	
Taxable Value: 19,904,840	Taxable Value: 13,774,102	26,473,801	Total Taxable Value:	100,266,554	
<b>Nelson County</b>		Woodland Acres: 145.20			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	18,698,495
Acres: 613,539.24	Land: 2,761,479	1,425,136	66 Homestead Credits:	72,641	
T and F Per Acre: 517.29	Structures: 41,470,140	15,347,187	24 Veteran Credits:	28,990	
True and Full Value: 317,379,102	True and Full Value: 44,231,619	16,772,323	Subtotal Real Property:	18,596,864	
Assessed Value: 158,689,551	Assessed Value: 22,115,844	8,386,168	Railroads and Utilities:	4,403,326	
Taxable Value: 15,869,357	Taxable Value: 1,990,514	838,624	Total Taxable Value:	23,000,190	
<b>Oliver County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	10,609,824
Acres: 449,878.32	Land: 3,343,971	2,403,174	19 Homestead Credits:	31,298	
T and F Per Acre: 315.03	Structures: 59,131,155	11,838,652	11 Veteran Credits:	44,627	
True and Full Value: 141,726,600	True and Full Value: 62,475,126	14,241,826	Subtotal Real Property:	10,533,899	
Assessed Value: 70,863,300	Assessed Value: 31,237,747	7,120,939	Railroads and Utilities:	1,947,112	
Taxable Value: 7,086,330	Taxable Value: 2,811,373	712,121	Total Taxable Value:	12,481,011	
<b>Pembina County</b>		Woodland Acres: 11,561.38			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	49,323,119
Acres: 684,101.03	Land: 13,941,486	6,704,457	98 Homestead Credits:	163,530	
T and F Per Acre: 1,098.38	Structures: 147,927,880	82,658,543	23 Veteran Credits:	53,732	
True and Full Value: 751,401,350	True and Full Value: 161,869,366	89,363,000	Subtotal Real Property:	49,105,857	
Assessed Value: 375,702,587	Assessed Value: 80,935,337	44,681,705	Railroads and Utilities:	8,806,254	
Taxable Value: 37,570,634	Taxable Value: 7,284,219	4,468,266	Total Taxable Value:	57,912,111	
<b>Pierce County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	23,725,643
Acres: 637,724.79	Land: 9,439,765	4,982,004	57 Homestead Credits:	165,171	
T and F Per Acre: 517.64	Structures: 112,810,518	29,392,549	12 Veteran Credits:	32,840	
True and Full Value: 330,109,851	True and Full Value: 122,250,283	34,374,553	Subtotal Real Property:	23,527,632	
Assessed Value: 165,056,295	Assessed Value: 61,125,467	17,187,447	Railroads and Utilities:	3,571,532	
Taxable Value: 16,505,595	Taxable Value: 5,501,286	1,718,762	Total Taxable Value:	27,099,164	

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<b>Ramsey County</b>		Woodland Acres: 81.60			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	46,028,601
Acres:	724,419.85	Land:	45,755,256	125 Homestead Credits:	284,934
T and F Per Acre:	565.42	Structures:	334,267,625	47 Veteran Credits:	168,395
True and Full Value:	409,600,246	True and Full Value:	380,022,881	Subtotal Real Property:	45,575,272
Assessed Value:	204,800,128	Assessed Value:	190,011,441	Railroads and Utilities:	2,468,239
Taxable Value:	20,480,340	Taxable Value:	17,102,617	Total Taxable Value:	48,043,511
<b>Ransom County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	27,121,202
Acres:	479,989.73	Land:	8,444,300	104 Homestead Credits:	118,990
T and F Per Acre:	674.18	Structures:	141,710,800	24 Veteran Credits:	76,591
True and Full Value:	323,598,400	True and Full Value:	150,155,100	Subtotal Real Property:	26,925,621
Assessed Value:	161,799,200	Assessed Value:	75,077,550	Railroads and Utilities:	5,159,069
Taxable Value:	16,179,920	Taxable Value:	6,757,887	Total Taxable Value:	32,084,690
<b>Renville County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	21,549,935
Acres:	535,378.79	Land:	4,599,224	16 Homestead Credits:	45,376
T and F Per Acre:	640.92	Structures:	68,800,555	8 Veteran Credits:	23,252
True and Full Value:	343,135,128	True and Full Value:	73,399,779	Subtotal Real Property:	21,481,307
Assessed Value:	171,567,564	Assessed Value:	36,699,890	Railroads and Utilities:	966,168
Taxable Value:	17,156,942	Taxable Value:	3,303,063	Total Taxable Value:	22,447,475
<b>Richland County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	73,840,974
Acres:	837,534.48	Land:	60,645,200	201 Homestead Credits:	370,118
T and F Per Acre:	999.23	Structures:	404,419,500	43 Veteran Credits:	146,352
True and Full Value:	836,891,700	True and Full Value:	465,064,700	Subtotal Real Property:	73,324,504
Assessed Value:	418,445,850	Assessed Value:	232,532,350	Railroads and Utilities:	4,594,547
Taxable Value:	41,844,585	Taxable Value:	20,930,420	Total Taxable Value:	77,919,051
<b>Rolette County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	17,829,590
Acres:	482,723.11	Land:	4,752,760	71 Homestead Credits:	148,830
T and F Per Acre:	508.56	Structures:	88,959,650	12 Veteran Credits:	23,107
True and Full Value:	245,494,315	True and Full Value:	93,712,410	Subtotal Real Property:	17,657,653
Assessed Value:	122,747,158	Assessed Value:	46,856,205	Railroads and Utilities:	183,648
Taxable Value:	12,274,726	Taxable Value:	4,217,176	Total Taxable Value:	17,841,301
<b>Sargent County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	26,945,110
Acres:	521,335.21	Land:	10,074,430	32 Homestead Credits:	34,049
T and F Per Acre:	816.23	Structures:	72,725,130	7 Veteran Credits:	15,023
True and Full Value:	425,531,136	True and Full Value:	82,799,560	Subtotal Real Property:	26,896,038
Assessed Value:	212,765,572	Assessed Value:	41,399,787	Railroads and Utilities:	3,655,757
Taxable Value:	21,276,555	Taxable Value:	3,726,416	Total Taxable Value:	30,551,795
<b>Sheridan County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	11,553,880
Acres:	551,085.41	Land:	1,554,329	22 Homestead Credits:	13,061
T and F Per Acre:	382.77	Structures:	12,487,070	1 Veteran Credits:	711
True and Full Value:	210,938,639	True and Full Value:	14,041,399	Subtotal Real Property:	11,540,108
Assessed Value:	105,469,337	Assessed Value:	7,020,726	Railroads and Utilities:	264,635
Taxable Value:	10,548,123	Taxable Value:	631,955	Total Taxable Value:	11,804,743

## 2014 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: 3,860,531
Acres:	375,745.32	Land:	656,872	282,606	0 Homestead Credits: 0
T and F Per Acre:	193.62	Structures:	2,223,224	1,586,015	4 Veteran Credits: 3,859
True and Full Value:	72,750,085	True and Full Value:	2,880,096	1,868,621	Subtotal Real Property: 3,856,672
Assessed Value:	36,375,044	Assessed Value:	1,440,140	934,331	Railroads and Utilities: 10,302
Taxable Value:	3,637,504	Taxable Value:	129,594	93,433	Total Taxable Value: 3,866,974
<b>Slope County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values: 8,873,776
Acres:	611,257.36	Land:	320,090	680,405	5 Homestead Credits: 2,654
T and F Per Acre:	278.56	Structures:	3,021,973	3,516,645	0 Veteran Credits: 0
True and Full Value:	170,270,539	True and Full Value:	3,342,063	4,197,050	Subtotal Real Property: 8,871,122
Assessed Value:	85,135,281	Assessed Value:	1,671,033	2,098,528	Railroads and Utilities: 1,822,163
Taxable Value:	8,513,530	Taxable Value:	150,395	209,851	Total Taxable Value: 10,693,285
<b>Stark County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values: 159,781,101
Acres:	813,363.47	Land:	207,445,800	255,613,549	301 Homestead Credits: 1,087,421
T and F Per Acre:	356.07	Structures:	1,487,777,600	1,124,667,727	93 Veteran Credits: 467,972
True and Full Value:	289,612,200	True and Full Value:	1,695,223,400	1,380,281,276	Subtotal Real Property: 158,225,708
Assessed Value:	144,806,100	Assessed Value:	847,611,700	690,140,639	Railroads and Utilities: 7,323,967
Taxable Value:	14,480,610	Taxable Value:	76,286,425	69,014,066	Total Taxable Value: 165,549,675
<b>Steele County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values: 22,022,118
Acres:	445,577.52	Land:	9,150,701	1,593,324	12 Homestead Credits: 22,628
T and F Per Acre:	861.32	Structures:	34,275,895	15,977,128	17 Veteran Credits: 33,098
True and Full Value:	383,782,668	True and Full Value:	43,426,596	17,570,452	Subtotal Real Property: 21,966,392
Assessed Value:	191,891,334	Assessed Value:	21,713,338	8,785,230	Railroads and Utilities: 5,395,655
Taxable Value:	19,189,321	Taxable Value:	1,954,246	878,551	Total Taxable Value: 27,362,047
<b>Stutsman County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values: 86,062,322
Acres:	1,349,643.00	Land:	70,953,297	39,664,341	258 Homestead Credits: 627,267
T and F Per Acre:	584.59	Structures:	618,923,979	271,686,601	77 Veteran Credits: 271,381
True and Full Value:	788,991,520	True and Full Value:	689,877,276	311,350,942	Subtotal Real Property: 85,163,674
Assessed Value:	394,495,760	Assessed Value:	344,939,848	155,675,484	Railroads and Utilities: 4,866,688
Taxable Value:	39,450,135	Taxable Value:	31,044,639	15,567,548	Total Taxable Value: 90,030,362
<b>Towner County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values: 23,422,507
Acres:	641,417.67	Land:	3,488,255	1,853,267	13 Homestead Credits: 12,295
T and F Per Acre:	653.06	Structures:	29,264,336	18,537,288	2 Veteran Credits: 3,085
True and Full Value:	418,882,700	True and Full Value:	32,752,591	20,390,555	Subtotal Real Property: 23,407,127
Assessed Value:	209,441,350	Assessed Value:	16,376,302	10,195,312	Railroads and Utilities: 103,874
Taxable Value:	20,944,135	Taxable Value:	1,458,794	1,019,578	Total Taxable Value: 23,511,001
<b>Traill County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>		<b>Commercial</b>	Subtotal Taxable Values: 44,225,744
Acres:	531,308.60	Land:	19,215,072	6,675,663	62 Homestead Credits: 127,631
T and F Per Acre:	1,091.36	Structures:	182,801,008	116,171,936	37 Veteran Credits: 108,536
True and Full Value:	579,849,975	True and Full Value:	202,016,080	122,847,599	Subtotal Real Property: 43,989,577
Assessed Value:	289,924,989	Assessed Value:	101,005,547	61,423,808	Railroads and Utilities: 984,416
Taxable Value:	28,992,769	Taxable Value:	9,090,509	6,142,466	Total Taxable Value: 44,973,993

## 2014 Abstract of Assessments as Equalized by the State Board of Equalization

<b>Walsh County</b>		Woodland Acres: 3,619.17			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	46,726,681
Acres: 789,939.81	Land: 19,373,380	12,539,851	180 Homestead Credits:	288,900	
T and F Per Acre: 843.58	Structures: 189,182,210	67,892,220	35 Veteran Credits:	75,028	
True and Full Value: 666,374,000	True and Full Value: 208,555,590	80,432,071	Subtotal Real Property:	46,362,753	
Assessed Value: 333,187,000	Assessed Value: 104,277,808	40,216,041	Railroads and Utilities:	3,900,844	
Taxable Value: 33,318,700	Taxable Value: 9,386,350	4,021,631	Total Taxable Value:	50,263,597	
<b>Ward County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	300,164,771
Acres: 1,225,375.54	Land: 712,723,400	724,216,350	487 Homestead Credits:	1,583,316	
T and F Per Acre: 526.38	Structures: 2,749,498,500	1,518,063,300	388 Veteran Credits:	1,629,685	
True and Full Value: 645,016,000	True and Full Value: 3,462,221,900	2,242,279,650	Subtotal Real Property:	296,951,770	
Assessed Value: 322,508,000	Assessed Value: 1,731,110,950	1,121,139,825	Railroads and Utilities:	16,326,595	
Taxable Value: 32,250,800	Taxable Value: 155,799,988	112,113,983	Total Taxable Value:	313,278,365	
<b>Wells County</b>		Woodland Acres: 126.20			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	32,377,874
Acres: 781,461.80	Land: 7,472,173	3,426,064	58 Homestead Credits:	76,291	
T and F Per Acre: 655.96	Structures: 95,722,262	38,646,467	11 Veteran Credits:	30,199	
True and Full Value: 512,608,822	True and Full Value: 103,194,435	42,072,531	Subtotal Real Property:	32,271,384	
Assessed Value: 256,304,411	Assessed Value: 51,597,533	21,036,469	Railroads and Utilities:	2,877,498	
Taxable Value: 25,630,442	Taxable Value: 4,643,788	2,103,644	Total Taxable Value:	35,148,882	
<b>Williams County</b>		Woodland Acres: 0.00			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	227,098,578
Acres: 1,205,726.64	Land: 184,070,942	668,982,109	165 Homestead Credits:	560,082	
T and F Per Acre: 342.89	Structures: 1,528,643,893	1,918,118,584	60 Veteran Credits:	282,193	
True and Full Value: 413,427,282	True and Full Value: 1,712,714,835	2,587,100,693	Subtotal Real Property:	226,256,303	
Assessed Value: 206,713,641	Assessed Value: 856,357,418	1,293,550,348	Railroads and Utilities:	48,087,403	
Taxable Value: 20,671,364	Taxable Value: 77,072,176	129,355,038	Total Taxable Value:	274,343,706	
<b>State Totals</b>		Woodland Acres: 20,257.35			
<b>Agricultural</b>		<b>Residential</b>	<b>Commercial</b>	Subtotal Taxable Values:	3,372,777,060
Acres: 39,722,065.06	Land: 4,633,924,726	4,262,505,612	6,264 Homestead Credits:	16,775,683	
T and F Per Acre: 523.02	Structures: 25,753,516,087	15,068,874,692	2,757 Veteran Credits:	10,156,304	
True and Full Value: 20,775,289,732	True and Full Value: 30,387,440,813	19,331,380,304	Subtotal Real Property:	3,345,845,073	
Assessed Value: 10,387,679,261	Assessed Value: 15,193,590,540	9,665,690,073	Railroads and Utilities:	357,863,419	
Taxable Value: 1,038,776,478	Taxable Value: 1,367,429,537	966,571,045	Total Taxable Value:	3,703,708,492	

**2014 Taxable Valuations of Railroad and Utility Companies  
Assessed by the State Board of Equalization**

County	Railroad	Pipeline	Electric and Gas	Miscel- laneous	Total
Adams	323,568	0	260,901	0	584,469
Barnes	2,497,527	6,303,527	4,515,855	0	13,316,909
Benson	448,606	1,060,568	137,180	0	1,646,354
Billings	757,859	5,163,170	13,034	0	5,934,063
Bottineau	93,125	1,682,835	237,598	0	2,013,558
Bowman	319,891	6,343,936	623,394	0	7,287,221
Burke	816,954	7,782,515	116,110	0	8,715,579
Burleigh	1,470,854	636,958	7,472,043	0	9,579,855
Cass	4,159,972	1,077,861	6,808,611	15,190	12,061,634
Cavalier	119,262	541,456	3,152,873	0	3,813,591
Dickey	237,568	52,240	1,945,903	0	2,235,711
Divide	302,828	6,798,719	75,779	0	7,177,326
Dunn	0	21,614,054	128,824	0	21,742,878
Eddy	592,711	248,460	100,355	0	941,526
Emmons	60,940	1,443,783	161,495	0	1,666,218
Foster	1,069,385	1,360,774	113,161	0	2,543,320
Golden Valley	791,440	1,104,778	77,130	0	1,973,348
Grand Forks	986,964	1,034,103	2,643,503	0	4,664,570
Grant	0	339,519	108,685	0	448,204
Griggs	688,782	77,666	663,574	0	1,430,022
Hettinger	0	3,114,310	127,725	0	3,242,035
Kidder	1,024,566	203,003	109,313	0	1,336,882
LaMoure	320,095	49,620	736,987	0	1,106,702
Logan	161,338	0	89,374	0	250,712
McHenry	2,284,765	4,209,473	324,672	0	6,818,910
McIntosh	45,136	1,341,769	215,106	0	1,602,011
McKenzie	40,013	50,971,207	327,294	0	51,338,514
McLean	439,724	732,241	387,105	0	1,559,070
Mercer	163,428	1,073,734	415,824	0	1,652,986
Morton	2,415,828	5,671,772	3,198,124	0	11,285,724
Mountrail	1,637,577	38,133,145	403,104	0	40,173,826
Nelson	424,471	3,872,101	106,754	0	4,403,326
Oliver	146,262	226,111	1,574,739	0	1,947,112
Pembina	172,886	8,308,540	324,828	0	8,806,254
Pierce	752,610	1,199,962	1,618,960	0	3,571,532
Ramsey	543,030	1,411,456	513,753	0	2,468,239
Ransom	634,059	4,387,184	137,826	0	5,159,069
Renville	117,614	750,470	98,084	0	966,168
Richland	1,069,834	2,341,008	1,183,705	0	4,594,547
Rolette	0	0	183,648	0	183,648
Sargent	513,989	2,910,688	231,080	0	3,655,757
Sheridan	98,531	0	166,104	0	264,635
Sioux	2,922	0	7,380	0	10,302
Slope	65,853	1,721,393	34,917	0	1,822,163
Stark	2,050,430	4,141,779	1,131,758	0	7,323,967
Steele	191,372	3,269,672	1,934,611	0	5,395,655
Stutsman	2,369,704	1,119,554	1,377,430	0	4,866,688
Towner	69,629	0	34,245	0	103,874
Traill	595,534	28,619	360,263	0	984,416
Walsh	263,152	3,408,640	229,052	0	3,900,844
Ward	3,427,763	9,315,897	3,582,935	0	16,326,595
Wells	1,459,505	1,223,087	194,906	0	2,877,498
Williams	2,172,094	44,396,035	1,519,274	0	48,087,403
Total	41,411,950	264,199,392	52,236,887	15,190	357,863,419

**2014 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

**2014 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	13,201	90.21	6,601	660
Barnes	1,831.25	477,600	260.81	238,800	23,880
Benson	1,342.51	389,918	290.44	194,959	19,496
Bottineau	2,111.80	571,800	270.76	285,900	28,590
Bowman	772.92	275,707	356.71	137,854	13,785
Burke	465.93	107,000	229.65	53,500	5,350
Burleigh	12,610.13	3,020,500	239.53	1,510,250	151,025
Cass	1,613.90	776,900	481.38	388,450	38,845
Dickey	3,578.47	1,154,210	322.54	577,105	57,711
Divide	1,748.09	226,800	129.74	113,400	11,340
Dunn	7,519.63	932,360	123.99	466,180	46,618
Eddy	1,428.86	730,240	511.06	365,120	36,512
Emmons	1,203.00	485,751	403.78	242,876	24,288
Foster	631.75	67,400	106.69	33,700	3,370
Golden Valley	114.54	19,500	170.25	9,750	975
Grand Forks	4,639.41	1,456,000	313.83	728,000	72,800
Grant	482.00	83,500	173.24	41,750	4,175
Griggs	102.90	7,874	76.52	3,937	394
Hettinger	1,173.57	364,200	310.34	182,100	18,210
Kidder	4,308.38	720,900	167.33	360,450	36,045
LaMoure	1,627.01	916,411	563.25	458,206	45,821
Logan	597.80	34,300	57.38	17,150	1,715
McHenry	1,155.34	168,300	145.67	84,150	8,415
McIntosh	2,446.21	838,695	342.85	419,348	41,935
McKenzie	9,281.38	3,025,049	325.93	1,512,525	151,253
McLean	18,847.76	10,201,700	541.27	5,100,850	510,085
Mercer	5,759.56	1,648,737	286.26	824,369	82,437
Morton	8,822.02	1,986,100	225.13	993,050	99,305
Mountrail	4,716.89	1,719,300	364.50	859,650	85,965
Nelson	1,509.82	505,633	334.90	252,817	25,282
Oliver	1,063.40	293,720	276.21	146,860	14,686
Pembina	6,295.94	1,842,984	292.73	921,492	92,149
Pierce	1,593.50	278,290	174.64	139,145	13,915
Ramsey	2,179.51	1,014,283	465.37	507,142	50,714
Ransom	821.21	142,000	172.92	71,000	7,100
Richland	3,807.76	1,308,000	343.51	654,000	65,400
Rolette	7,466.23	3,615,026	484.18	1,807,513	180,751
Sargent	2,108.49	1,395,957	662.06	697,979	69,798
Sheridan	28,183.14	8,082,129	286.77	4,041,065	404,107
Slope	769.00	189,437	246.34	94,719	9,472
Stark	2.40	17,800	7,416.67	8,900	890
Steele	1,449.58	904,579	624.03	452,290	45,229
Stutsman	2,927.49	435,822	148.87	217,911	21,791
Towner	343.10	197,468	575.54	98,734	9,873
Walsh	1,134.72	744,000	655.67	372,000	37,200
Wells	11,646.74	6,211,055	533.29	3,105,528	310,553
Williams	3,561.12	820,497	230.40	410,249	41,025
Total	177,942.49	60,418,633	339.54	30,209,324	3,020,933

**2014 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	203,400	753.33	101,700	10,170
Benson	1,618.00	1,060,290	655.31	530,145	53,015
Billings	56.40	19,100	338.65	9,550	955
Bottineau	1,077.00	616,000	571.96	308,000	30,800
Bowman	135.16	51,891	383.92	25,946	2,595
Burke	175.00	74,000	422.86	37,000	3,700
Burleigh	1,684.67	607,800	360.78	303,900	30,390
Cavalier	180.00	131,120	728.44	65,560	6,556
Dickey	839.50	379,290	451.80	189,645	18,965
Divide	362.50	113,000	311.72	56,500	5,650
Eddy	701.00	325,500	464.34	162,750	16,275
Emmons	421.00	216,929	515.27	108,465	10,847
Foster	193.80	151,300	780.70	75,650	7,565
Golden Valley	267.00	120,798	452.43	60,399	6,040
Grant	708.10	215,300	304.05	107,650	10,765
Griggs	437.00	243,414	557.01	121,707	12,171
Kidder	427.00	83,700	196.02	41,850	4,185
LaMoure	320.00	222,700	695.94	111,350	11,135
Logan	403.00	82,600	204.96	41,300	4,130
McHenry	1,503.00	497,800	331.20	248,900	24,890
McIntosh	148.00	32,165	217.33	16,083	1,608
McLean	606.00	385,100	635.48	192,550	19,255
Mercer	849.00	282,235	332.43	141,118	14,112
Morton	531.94	145,400	273.34	72,700	7,270
Mountrail	671.00	259,500	386.74	129,750	12,975
Nelson	655.00	349,830	534.09	174,915	17,492
Oliver	112.00	70,976	633.71	35,488	3,549
Pierce	945.18	474,500	502.02	237,250	23,725
Ramsey	819.00	420,181	513.04	210,091	21,009
Ransom	135.00	105,600	782.22	52,800	5,280
Renville	25.00	16,568	662.72	8,284	828
Richland	30.00	23,200	773.33	11,600	1,160
Sargent	186.00	166,673	896.09	83,337	8,334
Sheridan	1,395.00	780,925	559.80	390,463	39,046
Sioux	120.00	21,300	177.50	10,650	1,065
Slope	35.00	17,677	505.06	8,839	884
Stark	48.00	21,100	439.58	10,550	1,055
Stutsman	1,413.00	1,097,706	776.86	548,853	54,885
Towner	1,604.00	878,184	547.50	439,092	43,909
Ward	80.00	24,800	310.00	12,400	1,240
Wells	230.00	90,677	394.25	45,339	4,534
Williams	65.00	19,562	300.95	9,781	978
Total	22,482.25	11,099,791	493.71	5,549,900	554,991



**2014 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	3,534,600	394.64	1,767,300	176,730
Total	8,956.47	3,534,600	394.64	1,767,300	176,730

**2014 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	710,400	339.13	355,200	35,520
Ransom	2,102.88	813,300	386.76	406,650	40,665
Sheridan	10,112.01	2,620,332	259.13	1,310,166	131,017
Total	14,309.65	4,144,032	289.60	2,072,016	207,202

**2014 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	279,594	643.96	139,797	13,980
Total	434.18	279,594	643.96	139,797	13,980

**2014 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	15,214,300	7,607,150	760,715
Total	15,214,300	7,607,150	760,715

## Apportionment of 2014 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	20450	21.34	436,403
Fargo Conn. Jct.	3660	1.47	5,380
Fargo to Grand Forks Junction	16870	76.09	1,283,636
Fargo to Montana State Line	33380	367.11	12,254,129
Fargo-Surrey Line	23780	225.73	5,367,858
Grand Forks to Norwich	12370	194.26	2,402,991
Ortonville to Terry	6795	102.50	696,484
Surrey to Montana Line	30930	156.48	4,839,928
Valley City Low Line	3550	5.13	18,212
Wahpeton to Casselton	4600	0.57	2,622
West Fargo Conn. to J.Y. Jct.	3860	2.71	10,461
Subtotal Main Line		1,153.39	27,318,104
Branch Line			
Berthold to Crosby	6180	48.30	298,495
Casselton Branch	3560	0.13	463
Casselton to Blanchard	2890	6.79	19,624
Churchs Ferry to Rolla	2380	29.98	71,352
Cooperstown Branch	2410	7.10	17,111
Devils Lake to Rock Lake	1460	0.90	1,314
Erie Junction to Clifford	1560	18.09	28,220
Fairview East Line	3360	1.24	4,193
Fargo and Southwestern Branch	5020	8.72	43,774
Grand Forks to Intl. Bndry. - Neche	780	38.64	30,141
Granville to Lorain	1180	5.25	6,196
James River Branch	4600	1.24	5,704
Lakota to Sarles	2400	3.74	8,976
Larimore to Hannah	3370	51.46	173,421
Larimore to Mayville	2970	33.80	100,386
Mandan North Line	4580	78.39	359,026
Minnewaukan Branch	3530	0.48	1,694
Niobe Branch	1480	21.46	31,762
Nolan to Warwick	3370	66.46	223,970
Portland Junction to Portland	2500	4.68	11,700
Red River Branch	5510	37.47	206,459
Rugby to Westhope	2400	42.36	101,664
Snowden-Sidney Line	4030	8.66	35,122
Stanley Northwest Branch	3000	30.00	90,000
York to Wolford	1410	14.40	20,304
Subtotal Branch Line		559.74	1,891,071
Second Track			
Fargo to Montana State Line	3338	44.04	147,003
Surrey to Montana Line	3093	28.96	89,575
Subtotal Second Track		73.00	236,578
Side Track			
(Values per mile vary)		606.29	1,404,247
Subtotal Side Track		606.29	1,404,247
<b>Total BNSF Railway Company</b>		<b>2,392.42</b>	<b>30,850,000</b>

## Apportionment of 2014 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	18029.75	352.67	6,358,553
Subtotal Main Line		352.67	6,358,553
Branch Line			
Drake - Max Line	2040	45.46	92,738
Drake - New Town Line	1345	64.43	86,659
F & V Junction - South Dakota Line	950	8.68	8,246
Flaxton - Montana State Line	2040	0.57	1,163
Prairie Junction - Plaza	685	1.41	967
Subtotal Branch Line		120.55	189,773
Side Track			
(Values per mile vary)		98.25	160,224
Subtotal Side Track		98.25	160,224
<b>Total Soo Line Railroad Company</b>		<b>571.47</b>	<b>6,708,550</b>
<b>Dakota, Missouri Valley &amp; Western Railroad, Inc</b>			
Branch Line			
Berthold to Crosby	5465	10.56	57,710
Flaxton - Montana State Line	5465	81.29	444,251
Hankinson - Bismarck Line	7339	49.57	363,796
Hankinson to Rutland (Owned by SDRA)	3471	11.87	41,194
Linton Branch	2710	13.01	35,257
Max to Washburn	6110	49.38	301,711
Oakes - Bismarck Line	3654	127.33	465,273
Rutland to South Dakota Line (Owned by SDRA)	3471	10.52	36,510
Washburn - Bismarck Line	3654	43.07	157,375
Subtotal Branch Line		396.60	1,903,077
Side Track			
(Values per mile vary)		28.78	13,173
Subtotal Side Track		28.78	13,173
<b>Total Dakota, Missouri Valley &amp; Western Railroad, Inc</b>		<b>425.38</b>	<b>1,916,250</b>
<b>Dakota Northern Railroad, Inc.</b>			
Branch Line			
Grafton to Intl. Bndry. - Morden	1334	48.24	64,351
Grand Forks to Intl. Bndry. - Neche	899	21.31	19,155
Subtotal Branch Line		69.55	83,506
Side Track			
(Values per mile vary)		14.99	1,844
Subtotal Side Track		14.99	1,844
<b>Total Dakota Northern Railroad, Inc.</b>		<b>84.54</b>	<b>85,350</b>

## Apportionment of 2014 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	350	53.68	18,798
Gilby Subdivision (Owned by Mohall RR)	402	13.38	5,382
Kenmare to Minnesota Line	738	190.03	140,240
Lakota to Sarles (Owned by Mohall Central RR)	402	21.20	8,523
Mohall Line (Owned by Mohall RR)	402	13.98	5,620
Subtotal Branch Line		292.27	178,563
Side Track			
(Values per mile vary)		21.87	1,187
Subtotal Side Track		21.87	1,187
<b>Total Northern Plains Railroad, Inc</b>		<b>314.14</b>	<b>179,750</b>
<b>Red River Valley &amp; Western Railroad Company</b>			
Branch Line			
Addison West Branch	1400	11.79	16,506
Fargo and Southwestern Branch	4625	100.40	464,337
Hankinson to Rutland (Owned by Rutland RR)	400	11.83	4,732
James River Branch	4222	46.49	196,271
Minnewaukan Branch	3248	79.46	258,074
Oakes Branch	3015	15.30	46,127
Oberon Branch	1789	15.82	28,299
Sykeston Branch	1789	5.35	9,570
Tintah Jct. to Hankinson (Owned by Rutland RR)	1371	8.30	11,377
Wahpeton to Casselton	4224	54.62	230,705
Wahpeton to Moorhead	4310	6.02	25,946
Wahpeton to Oakes	4499	72.53	326,325
Wilton Branch	1780	21.54	38,339
Subtotal Branch Line		449.45	1,656,608
Side Track			
(Values per mile vary)		41.93	15,442
Subtotal Side Track		41.93	15,442
<b>Total Red River Valley &amp; Western Railroad Company</b>		<b>491.38</b>	<b>1,672,050</b>

## Taxable Valuation of All Classes of Property for the Years 2013 and 2014

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

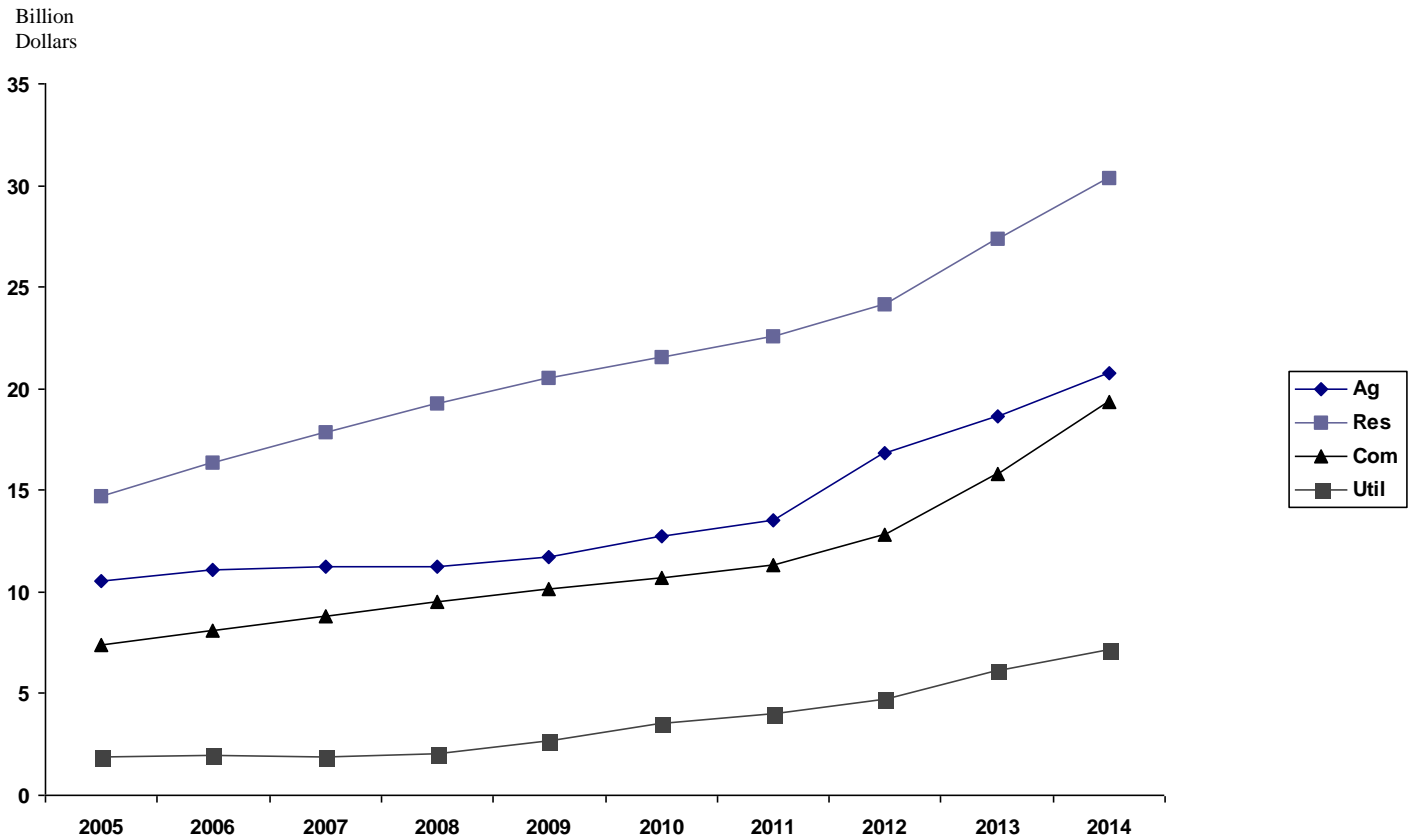
  

2014			
	Acres	Valuation	Percent of Total
Real Estate			
Agricultural Lands:	39,722,065.06	1,038,776,478	28.05
Other Real Estate			
Commercial Property		966,571,045	26.10
Residential Property		1,367,429,537	36.92
Total Taxable Value of Other Real Estate		2,334,000,582	63.02
Less Homestead Credit Allowance		-16,775,683	-0.45
Less Disable Veterans Credit Allowance		-10,156,304	-0.27
Total Taxable Value of Real Estate		3,345,845,073	90.34
Public Utility Property			
Railroads		41,411,950	1.12
Pipelines		264,199,392	7.13
Electric, Gas, Heating and Water		52,236,887	1.41
Miscellaneous:		15,190	0.00
Total Value of Public Utilities		357,863,419	9.66
Total Taxable Value of all Property		3,703,708,492	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)			
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
2014	20.775	30.387	19.331	7.157

**Summary of Taxable Valuations of Railroad and Utility Property Assessed by the State  
Board of Equalization, 1995 to 2014**

Year	Railroads	Pipelines	Electric, Gas Heat and Water	Telecom- munications	Tele- graph	Mobile Radio	Miscel- laneous	Total
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
2014	41,411,950	264,199,392	52,236,887	0	0	0	15,190	357,863,419



# **Ratio of Taxable Valuation of Each Class of Property to Total Property Taxable Valuation 1995 to 2014**

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.
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
2014	28.05	26.09	36.92	0.45	0.27	1.12	7.13	1.41	0.00	0.00	0.00	0.00

