



COMPILED BY
RYAN RAUSCHENBERGER
TAX COMMISSIONER &
SECRETARY OF THE STATE BOARD
OF EQUALIZATION
DECEMBER 2016

2016

PROCEEDINGS OF STATE BOARD OF EQUALIZATION OF NORTH DAKOTA



OFFICE OF STATE TAX COMMISSIONER
600 E. BOULEVARD AVE., DEPT. 127
BISMARCK, ND 58505-0599

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 2016.

Dated at Bismarck, North Dakota, this 31st day of December 2016.

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

MEMBERS OF THE STATE BOARD OF EQUALIZATION

2016

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	(1)	No Change	No Change
Barnes	No Change	No Change	No Change
Benson	No Change	No Change	No Change
Billings	No Change	No Change	No Change
Bottineau	No Change	No Change	No Change
Bowman	No Change	No Change	No Change
Burke	(3)	(2)	No Change
Burleigh	No Change	No Change	No Change
Cass	No Change	No Change	No Change
Cavalier	No Change	No Change	(4)
Dickey	(5)	No Change	No Change
Divide	No Change	No Change	No Change
Dunn	No Change	No Change	No Change
Eddy	No Change	No Change	No Change
Emmons	(6)	(7)	No Change
Foster	(9)	(10)	(8)
Golden Valley	No Change	No Change	No Change
Grand Forks	No Change	No Change	No Change
Grant	No Change	No Change	No Change
Griggs	(11)	(12)	No Change
Hettinger	No Change	No Change	No Change
Kidder	No Change	No Change	No Change
LaMoure	No Change	No Change	No Change
Logan	No Change	No Change	No Change
McHenry	No Change	No Change	No Change
McIntosh	No Change	No Change	No Change
McKenzie	No Change	No Change	No Change
McLean	No Change	No Change	No Change
Mercer	No Change	No Change	No Change
Morton	No Change	No Change	No Change
Mountrail	No Change	No Change	No Change
Nelson	No Change	No Change	(13)
Oliver	No Change	(14)	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	(15)	No Change
Sioux	No Change	No Change	No Change
Slope	No Change	No Change	No Change
Stark	(16)	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
Wells	No Change	No Change	No Change
Williams	(17) (18) (19)	No Change	No Change

(1) Direct Adams County to increase commercial assessments by 6% to be at 93% and within tolerance. Review property assessment notice requirements provided in North Dakota Century Code §57-02-53(1)(b) and administer as applicable.

(2) No action required for 2016 tolerance. Direct Burke County to continue to review residential assessments and equalize like properties.

(3) Reduce the value on parcel #04710000 as equalized by the Burke County Board of Equalization to \$4,918,354, or 9.9% higher than the 2015 true and full value due to the township's failure to provide proper notice under N.D.C.C. § 57-02-53 (b).

Recommend that Burke County perform a site visit and in-depth appraisal of the facility to determine the presence of plant machinery and equipment and the classification of real versus personal property in those items.

(4) Reduce the value of parcel #35040000 (NW1/4 of Section 9) in South Dresden Township by 2% for road acres. Reduce the value of parcel #35079000 (NE1/4 of Section 17) in South Dresden Township by 1% for road acres. Recommend Cavalier County remove all federal, state, and township road acres from agricultural land assessment as they are exempt from taxation.

No reduction for the use of modifiers

(5) Direct Dickey County to decrease the structure value of parcel #03562003 by 7%.

(6) Direct Emmons County to increase commercial assessments by 3% to be at 90% and within tolerance; acknowledging the reassessment to be completed for 2017. Review property assessment notice requirements provided in North Dakota Century Code §57-02-53(1)(b) and administer as applicable.

- (7) Direct Emmons County to increase residential assessments by 10% in the City of Linton and increase residential structure assessments by 15% for lakeshore/river property. Review property assessment notice requirements provided in North Dakota Century Code §57-02-53(1)(b) and administer as applicable.
- (8) Direct Foster County to increase agricultural assessments by 5%. Review property assessment notice requirements provided in North Dakota Century Code §57-02-53(1)(b) and administer as applicable.
- (9) Direct Foster County to increase all commercial property assessments by 8%. Review property assessment notice requirements provided in North Dakota Century Code §57-02-53(1)(b) and administer as applicable.
- (10) Direct Foster County to increase all residential property assessments by 17%. Review property assessment notice requirements provided in North Dakota Century Code §57-02-53(1)(b) and administer as applicable. Direct Foster County to reassess all residential property. Foster County officials must continue to provide semi-annual updates to the State Board of Equalization.
- (11) Direct Griggs County to increase commercial assessments by 4% to be at 93% and within tolerance. Review property assessment notice requirements provided in North Dakota Century Code §57-02-53(1)(b) and administer as applicable.
- (12) Direct Griggs County to increase residential assessments by 5% to be at 93% and within tolerance. Review property assessment notice requirements provided in North Dakota Century Code §57-02-53(1)(b) and administer as applicable.
- (13) Direct Nelson County to be in compliance with the soil survey method by the next assessment cycle. Request the Nelson County Tax Director to educate township officials, in her area, about the use of agricultural improvement practices and the impact on assessments.
- (14) Direct Oliver County to increase all rural residential property assessments, lot and structure values, by 11%. Review property assessment notice requirements provided in North Dakota Century Code §57-02-53(1)(b) and administer as applicable.
- (15) Direct Sheridan County to reduce residential assessments by 1%.
- (16) Direct Stark County to reduce the improvement value of parcel #1168-0200-0100, Sierra Ridge Apartment Homes based on the analysis provided by 12%. A 12% reduction would bring the improvement value to \$34,919,016; and the total parcel valuation to \$36,451,716.
- (17) Direct Williams County to reduce the improvement value of parcels #03-000-00-68-04-035; 03-000-00-68-04-030; 03-000-00-68-04-025; 03-000-00-68-04-020; 03-000-00-68-04-015; 03-000-00-68-04-010 and 03-000-00-68-04-005 by 17.4%. Total improvement value after the adjustment will be \$9,821,283; and total assessment for all parcels at \$10,551,983.
- (18) Direct Williams County to reduce the improvement value of parcel #03000-00-68-04-040 by 17.35%. Total improvement value after the adjustment will be \$1,403,066; and total assessment for the parcel at \$1,503,466.

(19) Direct Williams County to reduce the structure value of parcel numbers 01-269-00-00-28-015; 01-269-00-00-28-025; 01-269-00-00-28-035; & 01-269-00-00-045 by 25%; the Williston City Assessor should continue to monitor the economic factors affecting the apartment homes and make adjustments as the market changes.

**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 Commissioner Goehring and seconded by Treasurer Schmidt 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 Treasurer Schmidt and seconded by Commissioner Rauschenberger 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 2016 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 2016.

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

TELECOMMUNICATIONS GROSS RECEIPTS TAX

It was moved by Commissioner Goehring and seconded by Treasurer Schmidt to approve the 2016 telecommunications gross receipts taxes in the amount of \$11,337,683.56.

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

CENTRALLY ASSESSED PROPERTY

ELECTRIC GENERATION, DISTRIBUTION & TRANSMISSION TAXES

Electric Distribution Tax:	\$ 8,977,866.28
Electric Generation Tax from wind	2,683,391.44
Electric Generation Tax from other than wind or coal	924,566.93
Electric Transmission Tax	1,595,560.65

RAILROAD COMPANIES

	<u>Assessed Value</u>	<u>Taxable Value</u>
BNSF Railway Company	322,000,000	32,200,000
Dakota Northern Railroad	1,119,500	111,950
Dakota, Missouri Valley & Western Railroad	28,975,500	2,897,550
Northern Plains Railroad	1,847,500	184,750
Red River Valley & Western Railroad	27,437,500	2,743,750
Soo Line Railroad Company	97,752,000	9,775,200

ELECTRIC AND GAS COMPANIES

	<u>Assessed Value</u>	<u>Taxable Value</u>
Montana-Dakota Utilities Company	179,957,000	17,995,700
Minnkota Power Coop Inc.	311,928	31,193
Northwestern Corporation	836,500	83,650
OtterTail Power Company	88,569,500	8,856,950
Rainbow Energy Marketing Corporation	22,500	2,250
Xcel Energy	144,836,000	14,483,600

CENTRALLY ASSESSED PROPERTY CONTINUED

WIND GENERATION COMPANIES

	<u>Assessed Value</u>	<u>Taxable Value</u>
MONTANA DAKOTA UTILITIES	16,465,953	1,646,595
ASHTABULA WIND II LLC	75,987,500	7,598,750
ASHTABULA WIND III LLC	29,892,500	2,989,250
ASHTABULA WIND LLC	79,090,500	7,909,050
BALDWIN WIND LLC	48,422,000	4,842,200
FPL ENERGY BURLEIGH COUNTY WIND LLC	15,791,500	1,579,150
FPL ENERGY NORTH DAKOTA WIND LLC	13,050,000	1,305,000
LANGDON WIND LLC	52,796,000	5,279,600
LANGDON WIND II LLC	23,640,000	2,364,000
FPL ENERGY OLIVER WIND I LLC	21,511,500	2,151,150
FPL ENERGY OLIVER WIND II LLC	24,411,500	2,441,150
WILTON WIND II LLC	32,877,000	3,287,700
OTTER TAIL POWER COMPANY	36,857,000	3,685,700
OTTER TAIL POWER COMPANY Langdon Wind Energy Center	23,223,000	2,322,300
OTTER TAIL POWER COMPANY Luverne Windy Energy Center	24,856,000	2,485,600
PRAIRIEWINDS ND1 INC	59,054,500	5,905,450
RUGBY WIND LLC	59,114,500	5,911,450
TATANKA WIND POWER LLC	47,827,000	4,782,700
VELVA WINDFARM LLC	1,764,000	176,400

**CENTRALLY ASSESSED PROPERTY CONTINUED
PIPELINE COMPANIES**

NATURAL GAS PIPELINES	<u>Assessed Value</u>	<u>Taxable Value</u>
ALLIANCE PIPELINE LP	131,936,000	13,193,600
ARCHER DANIELS MIDLAND	96,000	9,600
ARROW PIPELINE LLC	47,828,500	4,782,850
AUX SABLE MIDSTREAM LLC	21,950,000	2,195,000
BISON MIDSTREAM LLC	72,971,000	7,297,100
BISON PIPELINE LLC	51,867,500	5,186,750
CALIBER MIDSTREAM PARTNERS LP	49,506,000	4,950,600
CRESTWOOD CRUDE LOGISTICS LLC	5,200,000	520,000
DAKOTA GASIFICATION CO	10,103,000	1,010,300
DAKOTA GASIFICATION CO - SNG ANTELOPE PIPELINE	3,098,000	309,800
DAKOTA GASIFICATION CO - SNG HEBRON PIPELINE	5,312,000	531,200
DAKOTA MIDSTREAM LLC -OIL	Not received as of 7/29/16	
DAKOTA MIDSTREAM LLC - NATURAL GAS	Not received as of 7/29/16	
HESS BAKKEN INVESTMENTS II LLC	48,862,500	4,886,250
HESS NORTH DAKOTA EXPORT LOGISTICS LLC	9,098,500	909,850
HESS NORTH DAKOTA PIPELINES LLC	200,735,000	20,073,500
HESS TIOGA GAS PLANT, LLC	19,996,000	1,999,600
HILAND PARTNERS HOLDING LLC	132,974,500	13,297,450
LIBERTY RESOURCES II, LLC	9,158,500	915,850
MEADOWLARK MIDSTREAM COMPANY, LLC	135,702,500	13,570,250
NORTHERN BORDER PIPELINE COMPANY	111,849,000	11,184,900
ONEOK ROCKIES MIDSTREAM LLC	352,816,500	35,281,650
PARADIGM ENERGY PARTNERS LLC	17,213,000	1,721,300
PECAN PIPELINE (NORTH DAKOTA) INC	69,445,000	6,944,500
PETRO HUNT ET AL LLC	33,400	3,340
PETRO HUNT LLC	9,420,500	942,050
QEP FIELD SERVICES COMPANY	9,736,500	973,650
RED RIVER ENERGY LLC	109,000	10,900
ROUGH RIDER PIPELINE CO	193,500	19,350
STATOIL OIL & GAS LP	67,937,500	6,793,750
STERLING ENERGY INVESTMENTS LLC	107,500	10,750
TARGA BADLANDS LLC	110,310,500	11,031,050
USG MIDSTREAM BAKKEN I LLC	45,115,000	4,511,500
USG WHEATLAND PIPELINE LLC	4,553,500	455,350
VIKING GAS TRANSMISSION	163,500	16,350
WBI ENERGY TRANSMISSION INC	36,661,000	3,666,100
WHITING PETROLEUM CORP	55,980,500	5,598,050
XTO ENERGY INC	24,205,500	2,420,550

**CENTRALLY ASSESSED PROPERTY CONTINUED
PIPELINE COMPANIES**

OIL PIPELINES	<u>Assessed Value</u>	<u>Taxable Value</u>
AMERICAN MIDSTREAM GP LLC	23,673,000	2,367,300
BAKKEN OIL EXPRESS LLC	26,133,000	2,613,300
BAKKEN PIPELINE COMPANY LP	45,761,000	4,576,100
BAKKENLINK PIPELINE LLC	62,724,000	6,272,400
BELLE FOURCHE PIPELINE	24,670,000	2,467,000
BRIDGER PIPELINE LLC	136,045,500	13,604,550
CENEX PETROLEUM INC	12,806,000	1,280,600
ENABLE BAKKEN CRUDE SERVICES LLC	88,221,500	8,822,150
ENBRIDGE ENERGY LP	71,422,500	7,142,250
ENBRIDGE PIPELINES SOUTHERN LIGHTS LLC	796,500	79,650
AWTHORN OIL CO	2,601,000	260,100
HILAND CRUDE LLC	190,871,500	19,087,150
INDEPENDENT TRADING&TRANSPORTATION COMPANY 1 LLC	18,199,500	1,819,950
KINDER MORGAN COCHIN LLC	18,533,500	1,853,350
MAGELLAN PIPELINE COMPANY LP	11,975,500	1,197,550
ND LAND HOLDINGS LLC	8,442,000	844,200
NORTH DAKOTA PIPELINE COMPANY LLC	223,374,500	22,337,450
NUSTAR PIPELINE OPERATING PARTNERSHIP LP	12,473,500	1,247,350
ONEOK BAKKEN PIPELINE LLC	20,161,000	2,016,100
PELICAN GATHERING SYSTEMS LLC	18,985,000	1,898,500
PLAINS PIPELINE LP	28,305,500	2,830,550
TESORO GREAT PLAINS GATHERING AND MARKETING LLC	26,886,000	2,688,600
TESORO HIGH PLAINS PIPELINE COMPANY	93,313,500	9,331,350
TIDAL ENERGY MARKETING US LLC	6,481,500	648,150
TRANSCANADA KEYSTONE PIPELINE LP	175,155,500	17,515,550
VANTAGE PIPELINE US LP	46,745,500	4,674,550

AIR TRANSPORTATION COMPANIES

	<u>Assessed Value</u>	<u>Taxable Value</u>
Allegiant Air, LLC	1,072,200	107,220
Delta Airlines, Inc.	3,165,000	316,500
Envoy Air, Inc.	208,800	20,880
Federal Express Corp	557,300	55,730
Frontier Airlines	169,100	16,910
SkyWest Airlines, Inc.	711,600	71,160
United Airlines, Inc.	1,249,500	124,950

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

2016

<u>Project Operator/Address</u>	<u>File No.</u>	<u>Income Tax Exemption Requested</u>	<u>Granted/Denied</u>	<u>Date</u>
Killdeer Mountain Mfg., Inc. PO Box 450 Killdeer ND 58640	705	100 percent for 5 years	Granted	04/07/2016
Anchor Ingredients Co., LLC 5181 38th St S, Suite B Fargo ND 58104	706	100 percent for 5 years on expansion	Granted	06/02/2016
Gun Dog House Door, Inc. 13835 34 th St NW Bismarck ND 58503	707	100 percent for 5 years	Granted	08/09/2016
GoodBulb, LLC 4211 12 th Ave N Ste A Fargo ND 58102	708	100 percent for 5 years	Granted	11/03/2016
Dakota Specialty Milling, Inc. 4014 15 th Ave. N Fargo ND 58102	709	100 percent for 5 years on expansion	Granted	11/03/2016

2016 Abstract of Assessments as Equalized by the State Board of Equalization

Adams County		Woodland Acres: 0.00			
Agricultural		Residential		Commercial	Subtotal Taxable Values: 15,219,646
Acres:	606,726.79	Land:	4,734,400	2,814,800	44 Homestead Credits: 97,682
T and F Per Acre:	345.33	Structures:	66,631,210	27,818,100	11 Veteran Credits: 30,881
True and Full Value:	209,522,851	True and Full Value:	71,365,610	30,632,900	Subtotal Real Property: 15,091,083
Assessed Value:	104,762,247	Assessed Value:	35,682,806	15,316,450	Railroads and Utilities: 587,515
Taxable Value:	10,476,252	Taxable Value:	3,211,749	1,531,645	Total Taxable Value: 15,678,598
Barnes County		Woodland Acres: 0.00			
Agricultural		Residential		Commercial	Subtotal Taxable Values: 66,344,964
Acres:	917,249.52	Land:	64,960,220	38,558,621	193 Homestead Credits: 486,033
T and F Per Acre:	810.90	Structures:	354,803,360	166,738,438	49 Veteran Credits: 179,465
True and Full Value:	743,795,700	True and Full Value:	419,763,580	205,297,059	Subtotal Real Property: 65,679,466
Assessed Value:	371,897,850	Assessed Value:	209,881,790	102,648,531	Railroads and Utilities: 12,007,905
Taxable Value:	37,189,785	Taxable Value:	18,890,325	10,264,854	Total Taxable Value: 77,687,371
Benson County		Woodland Acres: 190.20			
Agricultural		Residential		Commercial	Subtotal Taxable Values: 29,230,397
Acres:	775,480.68	Land:	12,483,236	5,307,696	52 Homestead Credits: 96,451
T and F Per Acre:	615.08	Structures:	62,220,092	35,076,216	8 Veteran Credits: 16,309
True and Full Value:	476,980,978	True and Full Value:	74,703,328	40,383,912	Subtotal Real Property: 29,117,637
Assessed Value:	238,490,489	Assessed Value:	37,351,664	20,191,956	Railroads and Utilities: 1,466,282
Taxable Value:	23,849,448	Taxable Value:	3,361,698	2,019,251	Total Taxable Value: 30,583,919
Billings County		Woodland Acres: 0.00			
Agricultural		Residential		Commercial	Subtotal Taxable Values: 11,785,405
Acres:	361,168.46	Land:	11,817,650	18,695,620	0 Homestead Credits: 0
T and F Per Acre:	210.38	Structures:	37,755,500	96,412,060	1 Veteran Credits: 3,076
True and Full Value:	75,982,480	True and Full Value:	49,573,150	115,107,680	Subtotal Real Property: 11,782,329
Assessed Value:	37,991,240	Assessed Value:	24,786,575	57,553,840	Railroads and Utilities: 6,453,899
Taxable Value:	3,799,125	Taxable Value:	2,230,889	5,755,391	Total Taxable Value: 18,236,228
Bottineau County		Woodland Acres: 0.00			
Agricultural		Residential		Commercial	Subtotal Taxable Values: 56,608,370
Acres:	1,015,096.54	Land:	196,121,580	42,468,848	120 Homestead Credits: 313,296
T and F Per Acre:	548.41	Structures:	308,558,500	78,766,800	25 Veteran Credits: 79,262
True and Full Value:	556,685,600	True and Full Value:	504,680,080	121,235,648	Subtotal Real Property: 56,215,812
Assessed Value:	278,342,800	Assessed Value:	252,340,040	60,617,427	Railroads and Utilities: 1,677,606
Taxable Value:	27,834,280	Taxable Value:	22,712,269	6,061,821	Total Taxable Value: 57,893,418
Bowman County		Woodland Acres: 0.00			
Agricultural		Residential		Commercial	Subtotal Taxable Values: 22,688,755
Acres:	667,698.30	Land:	12,825,080	9,194,815	41 Homestead Credits: 158,004
T and F Per Acre:	339.11	Structures:	124,234,662	94,787,799	6 Veteran Credits: 28,718
True and Full Value:	226,421,717	True and Full Value:	137,059,742	103,982,614	Subtotal Real Property: 22,502,033
Assessed Value:	113,212,141	Assessed Value:	68,529,871	51,991,309	Railroads and Utilities: 4,339,566
Taxable Value:	11,321,466	Taxable Value:	6,167,880	5,199,409	Total Taxable Value: 26,841,599
Burke County		Woodland Acres: 0.00			
Agricultural		Residential		Commercial	Subtotal Taxable Values: 21,506,806
Acres:	650,280.47	Land:	5,383,265	6,913,388	8 Homestead Credits: 18,069
T and F Per Acre:	473.49	Structures:	58,729,665	57,613,797	13 Veteran Credits: 32,025
True and Full Value:	307,904,235	True and Full Value:	64,112,930	64,527,185	Subtotal Real Property: 21,456,712
Assessed Value:	153,952,119	Assessed Value:	32,056,496	32,263,611	Railroads and Utilities: 8,486,394
Taxable Value:	15,395,215	Taxable Value:	2,885,234	3,226,357	Total Taxable Value: 29,943,106

2016 Abstract of Assessments as Equalized by the State Board of Equalization

Burleigh County		Woodland Acres: 0.00				
Agricultural			Residential	Commercial	Subtotal Taxable Values:	475,879,207
Acres:	929,672.33	Land:	1,063,183,300	709,819,350	828 Homestead Credits:	3,293,194
T and F Per Acre:	401.10	Structures:	5,804,674,050	2,242,492,250	409 Veteran Credits:	2,105,616
True and Full Value:	372,893,700	True and Full Value:	6,867,857,350	2,952,311,600	Subtotal Real Property:	470,480,397
Assessed Value:	186,446,850	Assessed Value:	3,433,928,675	1,481,809,300	Railroads and Utilities:	9,484,852
Taxable Value:	18,644,685	Taxable Value:	309,053,592	148,180,930	Total Taxable Value:	479,965,249
Cass County		Woodland Acres: 0.00				
Agricultural			Residential	Commercial	Subtotal Taxable Values:	773,156,012
Acres:	1,018,215.00	Land:	1,564,279,700	1,127,600,800	813 Homestead Credits:	3,089,728
T and F Per Acre:	1,117.44	Structures:	7,192,636,640	5,316,496,000	550 Veteran Credits:	2,841,065
True and Full Value:	1,137,798,400	True and Full Value:	8,756,916,340	6,444,096,800	Subtotal Real Property:	767,225,219
Assessed Value:	568,899,200	Assessed Value:	4,378,458,170	3,222,048,400	Railroads and Utilities:	14,384,653
Taxable Value:	56,889,920	Taxable Value:	394,061,252	322,204,840	Total Taxable Value:	781,609,872
Cavalier County		Woodland Acres: 29.85				
Agricultural			Residential	Commercial	Subtotal Taxable Values:	46,247,508
Acres:	912,732.82	Land:	6,504,659	5,999,700	78 Homestead Credits:	127,043
T and F Per Acre:	842.33	Structures:	98,369,214	55,742,198	13 Veteran Credits:	21,543
True and Full Value:	768,819,600	True and Full Value:	104,873,873	61,741,898	Subtotal Real Property:	46,098,922
Assessed Value:	384,409,800	Assessed Value:	52,436,946	30,867,965	Railroads and Utilities:	3,515,448
Taxable Value:	38,440,980	Taxable Value:	4,719,399	3,087,129	Total Taxable Value:	49,614,370
Dickey County		Woodland Acres: 0.00				
Agricultural			Residential	Commercial	Subtotal Taxable Values:	37,829,046
Acres:	701,958.41	Land:	7,117,439	5,238,240	109 Homestead Credits:	238,627
T and F Per Acre:	776.97	Structures:	121,552,768	90,130,955	16 Veteran Credits:	49,168
True and Full Value:	545,403,440	True and Full Value:	128,670,207	95,369,195	Subtotal Real Property:	37,541,251
Assessed Value:	272,701,720	Assessed Value:	64,335,297	47,684,688	Railroads and Utilities:	1,779,241
Taxable Value:	27,270,179	Taxable Value:	5,790,265	4,768,602	Total Taxable Value:	39,320,492
Divide County		Woodland Acres: 0.00				
Agricultural			Residential	Commercial	Subtotal Taxable Values:	28,527,445
Acres:	780,812.43	Land:	10,473,900	9,995,200	33 Homestead Credits:	80,003
T and F Per Acre:	448.01	Structures:	100,443,500	110,901,600	3 Veteran Credits:	16,525
True and Full Value:	349,815,300	True and Full Value:	110,917,400	120,896,800	Subtotal Real Property:	28,430,917
Assessed Value:	174,907,650	Assessed Value:	55,458,700	60,448,400	Railroads and Utilities:	12,620,481
Taxable Value:	17,490,765	Taxable Value:	4,991,840	6,044,840	Total Taxable Value:	41,051,398
Dunn County		Woodland Acres: 0.00				
Agricultural			Residential	Commercial	Subtotal Taxable Values:	31,254,845
Acres:	997,073.62	Land:	31,387,720	67,826,740	28 Homestead Credits:	76,849
T and F Per Acre:	256.89	Structures:	151,804,640	136,254,330	11 Veteran Credits:	40,859
True and Full Value:	256,138,213	True and Full Value:	183,192,360	204,081,070	Subtotal Real Property:	31,137,137
Assessed Value:	128,069,110	Assessed Value:	91,596,180	102,040,535	Railroads and Utilities:	26,495,123
Taxable Value:	12,806,916	Taxable Value:	8,243,700	10,204,229	Total Taxable Value:	57,632,260
Eddy County		Woodland Acres: 0.00				
Agricultural			Residential	Commercial	Subtotal Taxable Values:	12,313,010
Acres:	371,955.40	Land:	2,481,900	2,243,430	47 Homestead Credits:	60,860
T and F Per Acre:	498.54	Structures:	39,913,350	20,409,144	11 Veteran Credits:	21,206
True and Full Value:	185,433,672	True and Full Value:	42,395,250	22,652,574	Subtotal Real Property:	12,230,944
Assessed Value:	92,716,836	Assessed Value:	21,197,625	11,326,288	Railroads and Utilities:	1,003,807
Taxable Value:	9,272,578	Taxable Value:	1,907,772	1,132,660	Total Taxable Value:	13,234,751

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Emmons County		Woodland Acres: 0.00			
Agricultural		Residential		Commercial	
Acres:	927,627.05	Land:	10,765,378	3,199,042	Subtotal Taxable Values: 29,233,398
T and F Per Acre:	511.34	Structures:	85,034,233	20,905,776	103 Homestead Credits: 255,741
True and Full Value:	474,332,080	True and Full Value:	95,799,611	24,104,818	10 Veteran Credits: 29,168
Assessed Value:	237,166,058	Assessed Value:	47,899,850	12,052,409	Subtotal Real Property: 28,948,489
Taxable Value:	23,716,990	Taxable Value:	4,311,103	1,205,305	Railroads and Utilities: 1,692,579
					Total Taxable Value: 30,641,068
Foster County		Woodland Acres: 0.00			
Agricultural		Residential		Commercial	
Acres:	397,922.39	Land:	9,357,700	5,241,200	Subtotal Taxable Values: 22,239,392
T and F Per Acre:	736.66	Structures:	108,697,700	40,156,300	75 Homestead Credits: 178,100
True and Full Value:	293,133,500	True and Full Value:	118,055,400	45,397,500	9 Veteran Credits: 29,943
Assessed Value:	146,566,750	Assessed Value:	59,027,700	22,698,750	Subtotal Real Property: 22,031,349
Taxable Value:	14,656,675	Taxable Value:	5,312,842	2,269,875	Railroads and Utilities: 2,463,150
					Total Taxable Value: 24,494,499
Golden Valley County		Woodland Acres: 0.00			
Agricultural		Residential		Commercial	
Acres:	506,137.78	Land:	12,256,400	8,149,100	Subtotal Taxable Values: 12,778,003
T and F Per Acre:	286.85	Structures:	81,396,942	17,935,650	23 Homestead Credits: 89,733
True and Full Value:	145,183,300	True and Full Value:	93,653,342	26,084,750	3 Veteran Credits: 11,863
Assessed Value:	72,591,650	Assessed Value:	46,826,671	13,042,375	Subtotal Real Property: 12,676,407
Taxable Value:	7,259,165	Taxable Value:	4,214,600	1,304,238	Railroads and Utilities: 1,729,987
					Total Taxable Value: 14,406,394
Grand Forks County		Woodland Acres: 4,600.86			
Agricultural		Residential		Commercial	
Acres:	842,266.48	Land:	551,051,860	406,440,450	Subtotal Taxable Values: 281,885,092
T and F Per Acre:	908.55	Structures:	2,624,718,800	1,607,828,202	599 Homestead Credits: 2,150,585
True and Full Value:	765,239,400	True and Full Value:	3,175,770,660	2,014,268,652	342 Veteran Credits: 1,647,314
Assessed Value:	382,619,700	Assessed Value:	1,587,885,330	1,007,134,326	Subtotal Real Property: 278,087,193
Taxable Value:	38,261,970	Taxable Value:	142,909,689	100,713,433	Railroads and Utilities: 6,309,092
					Total Taxable Value: 284,396,285
Grant County		Woodland Acres: 0.00			
Agricultural		Residential		Commercial	
Acres:	1,011,692.69	Land:	1,891,800	2,258,400	Subtotal Taxable Values: 18,492,161
T and F Per Acre:	316.62	Structures:	39,899,080	9,645,900	47 Homestead Credits: 79,222
True and Full Value:	320,325,950	True and Full Value:	41,790,880	11,904,300	10 Veteran Credits: 16,909
Assessed Value:	160,162,975	Assessed Value:	20,895,440	5,952,150	Subtotal Real Property: 18,396,030
Taxable Value:	16,016,299	Taxable Value:	1,880,647	595,215	Railroads and Utilities: 274,490
					Total Taxable Value: 18,670,520
Griggs County		Woodland Acres: 0.00			
Agricultural		Residential		Commercial	
Acres:	443,088.21	Land:	4,859,038	3,852,492	Subtotal Taxable Values: 18,445,413
T and F Per Acre:	639.66	Structures:	38,654,890	42,089,694	48 Homestead Credits: 45,374
True and Full Value:	283,424,090	True and Full Value:	43,513,928	45,942,186	22 Veteran Credits: 37,653
Assessed Value:	141,712,045	Assessed Value:	21,756,964	22,971,093	Subtotal Real Property: 18,362,386
Taxable Value:	14,172,131	Taxable Value:	1,958,148	2,315,134	Railroads and Utilities: 1,433,043
					Total Taxable Value: 19,795,429
Hettinger County		Woodland Acres: 0.00			
Agricultural		Residential		Commercial	
Acres:	704,086.09	Land:	12,638,700	5,262,400	Subtotal Taxable Values: 23,049,949
T and F Per Acre:	506.14	Structures:	77,660,500	18,087,500	52 Homestead Credits: 140,406
True and Full Value:	356,368,900	True and Full Value:	90,299,200	23,349,900	9 Veteran Credits: 36,972
Assessed Value:	178,184,450	Assessed Value:	45,149,600	11,674,950	Subtotal Real Property: 22,872,571
Taxable Value:	17,818,445	Taxable Value:	4,064,009	1,167,495	Railroads and Utilities: 1,650,741
					Total Taxable Value: 24,523,312

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Kidder County		Woodland Acres: 0.00			
Agricultural		Residential	Commercial	Subtotal Taxable Values:	15,660,433
Acres: 822,245.23	Land: 10,753,727	2,352,410	51 Homestead Credits:	87,119	
T and F Per Acre: 293.83	Structures: 51,812,329	12,911,192	12 Veteran Credits:	30,977	
True and Full Value: 241,601,882	True and Full Value: 62,566,056	15,263,602	Subtotal Real Property:	15,542,337	
Assessed Value: 120,801,013	Assessed Value: 31,283,031	7,631,825	Railroads and Utilities:	1,378,135	
Taxable Value: 12,081,435	Taxable Value: 2,815,780	763,218	Total Taxable Value:	16,920,472	
LaMoure County		Woodland Acres: 0.00			
Agricultural		Residential	Commercial	Subtotal Taxable Values:	38,255,619
Acres: 718,055.10	Land: 3,898,204	1,173,718	63 Homestead Credits:	74,686	
T and F Per Acre: 929.41	Structures: 66,327,981	33,369,997	12 Veteran Credits:	20,308	
True and Full Value: 667,366,600	True and Full Value: 70,226,185	34,543,715	Subtotal Real Property:	38,160,625	
Assessed Value: 333,683,300	Assessed Value: 35,113,107	17,272,048	Railroads and Utilities:	1,259,742	
Taxable Value: 33,368,330	Taxable Value: 3,160,023	1,727,266	Total Taxable Value:	39,420,367	
Logan County		Woodland Acres: 0.00			
Agricultural		Residential	Commercial	Subtotal Taxable Values:	14,831,647
Acres: 612,320.76	Land: 1,968,500	1,119,420	40 Homestead Credits:	81,881	
T and F Per Acre: 411.00	Structures: 33,052,050	12,328,465	6 Veteran Credits:	13,524	
True and Full Value: 251,662,500	True and Full Value: 35,020,550	13,447,885	Subtotal Real Property:	14,736,242	
Assessed Value: 125,831,250	Assessed Value: 17,510,275	6,723,944	Railroads and Utilities:	354,962	
Taxable Value: 12,583,125	Taxable Value: 1,576,120	672,402	Total Taxable Value:	15,091,204	
McHenry County		Woodland Acres: 0.00			
Agricultural		Residential	Commercial	Subtotal Taxable Values:	34,144,100
Acres: 1,124,264.32	Land: 19,996,396	6,510,000	118 Homestead Credits:	220,296	
T and F Per Acre: 426.37	Structures: 143,038,736	50,271,060	21 Veteran Credits:	71,362	
True and Full Value: 479,349,600	True and Full Value: 163,035,132	56,781,060	Subtotal Real Property:	33,852,442	
Assessed Value: 239,674,800	Assessed Value: 81,517,579	28,390,530	Railroads and Utilities:	6,564,546	
Taxable Value: 23,967,480	Taxable Value: 7,337,567	2,839,053	Total Taxable Value:	40,416,988	
McIntosh County		Woodland Acres: 0.00			
Agricultural		Residential	Commercial	Subtotal Taxable Values:	17,281,566
Acres: 600,953.59	Land: 2,350,409	2,442,062	70 Homestead Credits:	92,742	
T and F Per Acre: 472.50	Structures: 44,729,586	16,862,916	7 Veteran Credits:	10,080	
True and Full Value: 283,953,397	True and Full Value: 47,079,995	19,304,978	Subtotal Real Property:	17,178,744	
Assessed Value: 141,976,699	Assessed Value: 23,540,361	9,652,536	Railroads and Utilities:	1,552,173	
Taxable Value: 14,197,670	Taxable Value: 2,118,608	965,288	Total Taxable Value:	18,730,917	
McKenzie County		Woodland Acres: 0.00			
Agricultural		Residential	Commercial	Subtotal Taxable Values:	84,306,681
Acres: 1,054,780.64	Land: 77,554,657	109,329,219	14 Homestead Credits:	47,786	
T and F Per Acre: 267.20	Structures: 392,190,298	888,692,536	12 Veteran Credits:	58,542	
True and Full Value: 281,837,240	True and Full Value: 469,744,955	998,021,755	Subtotal Real Property:	84,200,353	
Assessed Value: 132,641,438	Assessed Value: 234,872,505	499,010,884	Railroads and Utilities:	88,277,846	
Taxable Value: 13,266,551	Taxable Value: 21,138,625	49,901,505	Total Taxable Value:	172,478,199	
McLean County		Woodland Acres: 0.00			
Agricultural		Residential	Commercial	Subtotal Taxable Values:	72,918,623
Acres: 1,140,952.08	Land: 103,602,400	21,986,400	129 Homestead Credits:	323,912	
T and F Per Acre: 689.27	Structures: 492,235,600	113,664,150	44 Veteran Credits:	213,275	
True and Full Value: 786,418,600	True and Full Value: 595,838,000	135,650,550	Subtotal Real Property:	72,381,436	
Assessed Value: 393,209,300	Assessed Value: 297,919,000	67,825,275	Railroads and Utilities:	2,069,877	
Taxable Value: 39,320,930	Taxable Value: 26,815,157	6,782,536	Total Taxable Value:	74,451,313	

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Mercer County		Woodland Acres: 0.00			
Agricultural		Residential	Commercial	Subtotal Taxable Values:	43,094,029
Acres: 575,459.53	Land: 81,240,264	21,275,485	132 Homestead Credits:	401,780	
T and F Per Acre: 385.84	Structures: 501,366,442	94,245,445	25 Veteran Credits:	101,532	
True and Full Value: 222,033,072	True and Full Value: 582,606,706	115,520,930	Subtotal Real Property:	42,590,717	
Assessed Value: 111,015,348	Assessed Value: 291,303,352	57,760,463	Railroads and Utilities:	2,090,660	
Taxable Value: 11,101,773	Taxable Value: 26,216,205	5,776,051	Total Taxable Value:	44,681,377	
Morton County		Woodland Acres: 0.00			
Agricultural		Residential	Commercial	Subtotal Taxable Values:	136,007,253
Acres: 1,159,532.58	Land: 251,688,000	164,612,800	442 Homestead Credits:	1,527,666	
T and F Per Acre: 312.72	Structures: 1,531,189,900	588,291,700	144 Veteran Credits:	700,802	
True and Full Value: 362,603,900	True and Full Value: 1,782,877,900	752,904,500	Subtotal Real Property:	133,778,785	
Assessed Value: 181,301,950	Assessed Value: 891,438,950	376,452,250	Railroads and Utilities:	10,723,470	
Taxable Value: 18,130,195	Taxable Value: 80,231,833	37,645,225	Total Taxable Value:	144,502,255	
Mountrail County		Woodland Acres: 0.00			
Agricultural		Residential	Commercial	Subtotal Taxable Values:	80,652,295
Acres: 1,098,426.26	Land: 61,359,500	87,599,120	23 Homestead Credits:	60,778	
T and F Per Acre: 407.98	Structures: 335,654,100	719,987,400	10 Veteran Credits:	31,158	
True and Full Value: 448,131,400	True and Full Value: 397,013,600	807,586,520	Subtotal Real Property:	80,560,359	
Assessed Value: 224,065,700	Assessed Value: 198,506,800	403,793,262	Railroads and Utilities:	44,241,072	
Taxable Value: 22,406,570	Taxable Value: 17,866,394	40,379,331	Total Taxable Value:	124,801,431	
Nelson County		Woodland Acres: 145.20			
Agricultural		Residential	Commercial	Subtotal Taxable Values:	20,753,313
Acres: 613,516.37	Land: 2,966,549	1,428,205	77 Homestead Credits:	96,625	
T and F Per Acre: 561.90	Structures: 47,336,928	23,622,951	26 Veteran Credits:	36,904	
True and Full Value: 344,735,638	True and Full Value: 50,303,477	25,051,156	Subtotal Real Property:	20,619,784	
Assessed Value: 172,367,854	Assessed Value: 25,151,742	12,525,596	Railroads and Utilities:	4,098,977	
Taxable Value: 17,237,109	Taxable Value: 2,263,633	1,252,571	Total Taxable Value:	24,718,761	
Oliver County		Woodland Acres: 0.00			
Agricultural		Residential	Commercial	Subtotal Taxable Values:	12,641,030
Acres: 449,663.03	Land: 6,503,936	3,597,085	20 Homestead Credits:	52,138	
T and F Per Acre: 347.34	Structures: 80,325,095	14,886,967	10 Veteran Credits:	48,333	
True and Full Value: 156,186,271	True and Full Value: 86,829,031	18,484,052	Subtotal Real Property:	12,540,559	
Assessed Value: 78,094,000	Assessed Value: 43,414,591	9,242,041	Railroads and Utilities:	1,792,042	
Taxable Value: 7,809,405	Taxable Value: 3,907,421	924,204	Total Taxable Value:	14,332,601	
Pembina County		Woodland Acres: 11,572.14			
Agricultural		Residential	Commercial	Subtotal Taxable Values:	51,344,654
Acres: 683,116.75	Land: 14,256,844	6,852,468	116 Homestead Credits:	200,368	
T and F Per Acre: 1,152.31	Structures: 154,984,790	80,541,305	33 Veteran Credits:	74,769	
True and Full Value: 787,165,208	True and Full Value: 169,241,634	87,393,773	Subtotal Real Property:	51,069,517	
Assessed Value: 393,584,578	Assessed Value: 84,621,255	43,697,097	Railroads and Utilities:	9,345,357	
Taxable Value: 39,358,818	Taxable Value: 7,616,029	4,369,807	Total Taxable Value:	60,414,874	
Pierce County		Woodland Acres: 0.00			
Agricultural		Residential	Commercial	Subtotal Taxable Values:	27,140,495
Acres: 637,543.66	Land: 21,668,673	14,206,016	83 Homestead Credits:	250,878	
T and F Per Acre: 547.13	Structures: 127,455,395	45,572,099	13 Veteran Credits:	40,708	
True and Full Value: 348,816,777	True and Full Value: 149,124,068	59,778,115	Subtotal Real Property:	26,848,909	
Assessed Value: 174,409,852	Assessed Value: 74,562,371	29,889,271	Railroads and Utilities:	3,787,054	
Taxable Value: 17,440,956	Taxable Value: 6,710,592	2,988,947	Total Taxable Value:	30,635,963	

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Ramsey County		Woodland Acres: 89.60			
Agricultural		Residential	Commercial	Subtotal Taxable Values:	51,961,959
Acres: 724,239.54	Land: 52,912,006	36,819,080	124 Homestead Credits:	354,663	
T and F Per Acre: 605.30	Structures: 397,197,276	158,909,800	48 Veteran Credits:	206,684	
True and Full Value: 438,378,962	True and Full Value: 450,109,282	195,728,880	Subtotal Real Property:	51,400,612	
Assessed Value: 219,189,481	Assessed Value: 225,054,641	97,864,440	Railroads and Utilities:	2,494,832	
Taxable Value: 21,918,948	Taxable Value: 20,256,538	9,786,473	Total Taxable Value:	53,895,444	
Ransom County		Woodland Acres: 0.00			
Agricultural		Residential	Commercial	Subtotal Taxable Values:	29,879,187
Acres: 479,482.56	Land: 9,130,400	3,449,700	111 Homestead Credits:	182,539	
T and F Per Acre: 736.26	Structures: 171,341,300	78,666,100	27 Veteran Credits:	93,972	
True and Full Value: 353,025,000	True and Full Value: 180,471,700	82,115,800	Subtotal Real Property:	29,602,676	
Assessed Value: 176,512,500	Assessed Value: 90,235,850	41,057,900	Railroads and Utilities:	4,820,789	
Taxable Value: 17,651,250	Taxable Value: 8,122,147	4,105,790	Total Taxable Value:	34,423,465	
Renville County		Woodland Acres: 0.00			
Agricultural		Residential	Commercial	Subtotal Taxable Values:	23,283,530
Acres: 534,765.47	Land: 8,648,236	3,293,647	13 Homestead Credits:	34,700	
T and F Per Acre: 673.53	Structures: 79,632,297	22,730,165	13 Veteran Credits:	45,955	
True and Full Value: 360,181,858	True and Full Value: 88,280,533	26,023,812	Subtotal Real Property:	23,202,875	
Assessed Value: 180,090,936	Assessed Value: 44,140,267	13,011,907	Railroads and Utilities:	1,250,577	
Taxable Value: 18,009,304	Taxable Value: 3,973,020	1,301,206	Total Taxable Value:	24,453,452	
Richland County		Woodland Acres: 0.00			
Agricultural		Residential	Commercial	Subtotal Taxable Values:	79,788,884
Acres: 836,832.93	Land: 67,496,700	31,960,000	202 Homestead Credits:	418,921	
T and F Per Acre: 1,051.84	Structures: 459,568,400	209,196,400	60 Veteran Credits:	226,759	
True and Full Value: 880,213,600	True and Full Value: 527,065,100	241,156,400	Subtotal Real Property:	79,143,204	
Assessed Value: 440,106,800	Assessed Value: 263,532,550	120,578,200	Railroads and Utilities:	4,912,863	
Taxable Value: 44,010,680	Taxable Value: 23,720,373	12,057,831	Total Taxable Value:	84,056,067	
Rolette County		Woodland Acres: 0.00			
Agricultural		Residential	Commercial	Subtotal Taxable Values:	19,442,153
Acres: 482,960.64	Land: 6,370,427	7,171,628	84 Homestead Credits:	142,779	
T and F Per Acre: 555.27	Structures: 90,923,274	25,925,765	13 Veteran Credits:	30,386	
True and Full Value: 268,172,930	True and Full Value: 97,293,701	33,097,393	Subtotal Real Property:	19,268,988	
Assessed Value: 134,086,465	Assessed Value: 48,646,870	16,548,745	Railroads and Utilities:	494,252	
Taxable Value: 13,408,852	Taxable Value: 4,378,353	1,654,948	Total Taxable Value:	19,763,240	
Sargent County		Woodland Acres: 0.00			
Agricultural		Residential	Commercial	Subtotal Taxable Values:	30,373,685
Acres: 521,033.31	Land: 16,751,354	1,602,425	45 Homestead Credits:	86,733	
T and F Per Acre: 898.36	Structures: 91,173,390	40,651,772	14 Veteran Credits:	37,644	
True and Full Value: 468,077,758	True and Full Value: 107,924,744	42,254,197	Subtotal Real Property:	30,249,308	
Assessed Value: 234,038,882	Assessed Value: 53,962,373	21,127,232	Railroads and Utilities:	3,452,548	
Taxable Value: 23,403,886	Taxable Value: 4,857,048	2,112,751	Total Taxable Value:	33,701,856	
Sheridan County		Woodland Acres: 0.00			
Agricultural		Residential	Commercial	Subtotal Taxable Values:	13,016,028
Acres: 551,011.61	Land: 1,627,410	1,062,349	19 Homestead Credits:	12,441	
T and F Per Acre: 433.23	Structures: 13,566,910	6,856,680	6 Veteran Credits:	1,327	
True and Full Value: 238,715,923	True and Full Value: 15,194,320	7,919,029	Subtotal Real Property:	13,002,260	
Assessed Value: 119,359,194	Assessed Value: 7,597,160	3,959,519	Railroads and Utilities:	349,225	
Taxable Value: 11,936,155	Taxable Value: 683,826	396,047	Total Taxable Value:	13,351,485	

2016 Abstract of Assessments as Equalized by the State Board of Equalization

Sioux County		Woodland Acres: 0.00				
Agricultural		Residential		Commercial	Subtotal Taxable Values:	4,353,985
Acres:	375,597.09	Land:	648,286	295,472	9 Homestead Credits:	2,727
T and F Per Acre:	219.99	Structures:	2,197,912	1,595,224	2 Veteran Credits:	3,196
True and Full Value:	82,627,477	True and Full Value:	2,846,198	1,890,696	Subtotal Real Property:	4,348,062
Assessed Value:	41,313,741	Assessed Value:	1,423,184	945,369	Railroads and Utilities:	11,043
Taxable Value:	4,131,375	Taxable Value:	128,073	94,537	Total Taxable Value:	4,359,105
Slope County		Woodland Acres: 0.00				
Agricultural		Residential		Commercial	Subtotal Taxable Values:	10,398,076
Acres:	611,216.28	Land:	522,311	1,360,284	4 Homestead Credits:	2,802
T and F Per Acre:	325.04	Structures:	4,224,088	3,650,580	0 Veteran Credits:	0
True and Full Value:	198,672,510	True and Full Value:	4,746,399	5,010,864	Subtotal Real Property:	10,395,274
Assessed Value:	99,337,029	Assessed Value:	2,373,207	2,505,441	Railroads and Utilities:	955,367
Taxable Value:	9,933,864	Taxable Value:	213,665	250,547	Total Taxable Value:	11,350,641
Stark County		Woodland Acres: 0.00				
Agricultural		Residential		Commercial	Subtotal Taxable Values:	214,139,573
Acres:	809,063.37	Land:	238,252,700	452,671,747	328 Homestead Credits:	1,373,131
T and F Per Acre:	410.87	Structures:	1,763,900,200	1,695,664,256	126 Veteran Credits:	637,718
True and Full Value:	332,423,600	True and Full Value:	2,002,152,900	2,148,336,003	Subtotal Real Property:	212,128,724
Assessed Value:	166,211,800	Assessed Value:	1,001,076,450	1,074,168,002	Railroads and Utilities:	9,011,820
Taxable Value:	16,621,180	Taxable Value:	90,101,589	107,416,804	Total Taxable Value:	221,140,544
Steele County		Woodland Acres: 0.00				
Agricultural		Residential		Commercial	Subtotal Taxable Values:	23,800,909
Acres:	445,652.28	Land:	9,289,533	1,653,202	11 Homestead Credits:	16,412
T and F Per Acre:	931.25	Structures:	37,230,370	17,478,506	21 Veteran Credits:	46,129
True and Full Value:	415,013,544	True and Full Value:	46,519,903	19,131,708	Subtotal Real Property:	23,738,368
Assessed Value:	207,506,772	Assessed Value:	23,259,994	9,565,864	Railroads and Utilities:	4,610,528
Taxable Value:	20,750,848	Taxable Value:	2,093,444	956,617	Total Taxable Value:	28,348,896
Stutsman County		Woodland Acres: 0.00				
Agricultural		Residential		Commercial	Subtotal Taxable Values:	103,292,425
Acres:	1,354,437.00	Land:	93,432,778	57,269,084	288 Homestead Credits:	874,889
T and F Per Acre:	653.44	Structures:	766,014,530	350,014,528	89 Veteran Credits:	441,593
True and Full Value:	885,046,269	True and Full Value:	859,447,308	407,283,612	Subtotal Real Property:	101,975,943
Assessed Value:	442,525,755	Assessed Value:	429,724,764	203,641,821	Railroads and Utilities:	5,563,099
Taxable Value:	44,252,549	Taxable Value:	38,675,616	20,364,260	Total Taxable Value:	107,539,042
Towner County		Woodland Acres: 0.00				
Agricultural		Residential		Commercial	Subtotal Taxable Values:	25,621,864
Acres:	641,346.15	Land:	3,455,857	1,913,889	21 Homestead Credits:	23,813
T and F Per Acre:	711.80	Structures:	35,927,278	18,559,725	2 Veteran Credits:	5,774
True and Full Value:	456,511,500	True and Full Value:	39,383,135	20,473,614	Subtotal Real Property:	25,592,277
Assessed Value:	228,255,750	Assessed Value:	19,691,574	10,236,830	Railroads and Utilities:	346,812
Taxable Value:	22,825,575	Taxable Value:	1,772,558	1,023,731	Total Taxable Value:	25,939,089
Traill County		Woodland Acres: 0.00				
Agricultural		Residential		Commercial	Subtotal Taxable Values:	49,823,229
Acres:	531,286.65	Land:	21,740,322	7,832,209	76 Homestead Credits:	174,224
T and F Per Acre:	1,185.84	Structures:	214,696,274	145,813,247	47 Veteran Credits:	166,250
True and Full Value:	630,018,366	True and Full Value:	236,436,596	153,645,456	Subtotal Real Property:	49,482,755
Assessed Value:	315,009,193	Assessed Value:	118,218,356	76,822,772	Railroads and Utilities:	1,092,888
Taxable Value:	31,501,204	Taxable Value:	10,639,652	7,682,373	Total Taxable Value:	50,575,643

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Walsh County			Woodland Acres: 3,604.54		
Agricultural			Residential	Commercial	Subtotal Taxable Values: 50,935,770
Acres:	789,290.37	Land:	20,409,792	12,859,194	195 Homestead Credits: 326,504
T and F Per Acre:	912.92	Structures:	215,396,944	73,028,724	44 Veteran Credits: 109,119
True and Full Value:	720,559,950	True and Full Value:	235,806,736	85,887,918	Subtotal Real Property: 50,500,147
Assessed Value:	360,279,976	Assessed Value:	117,903,368	42,943,964	Railroads and Utilities: 3,185,917
Taxable Value:	36,027,999	Taxable Value:	10,613,352	4,294,419	Total Taxable Value: 53,686,064
Ward County			Woodland Acres: 0.00		
Agricultural			Residential	Commercial	Subtotal Taxable Values: 330,915,887
Acres:	1,210,939.35	Land:	785,448,600	841,598,700	553 Homestead Credits: 1,807,373
T and F Per Acre:	585.67	Structures:	2,983,824,200	1,675,161,300	439 Veteran Credits: 2,086,472
True and Full Value:	709,212,200	True and Full Value:	3,769,272,800	2,516,760,000	Subtotal Real Property: 327,022,042
Assessed Value:	354,606,100	Assessed Value:	1,884,636,400	1,258,380,000	Railroads and Utilities: 17,681,207
Taxable Value:	35,460,610	Taxable Value:	169,617,277	125,838,000	Total Taxable Value: 344,703,249
Wells County			Woodland Acres: 118.90		
Agricultural			Residential	Commercial	Subtotal Taxable Values: 35,939,096
Acres:	781,357.30	Land:	7,628,829	3,496,811	88 Homestead Credits: 131,307
T and F Per Acre:	727.39	Structures:	103,786,275	46,654,494	20 Veteran Credits: 49,388
True and Full Value:	568,354,606	True and Full Value:	111,415,104	50,151,305	Subtotal Real Property: 35,758,401
Assessed Value:	284,177,303	Assessed Value:	55,707,865	25,075,842	Railroads and Utilities: 3,207,208
Taxable Value:	28,417,731	Taxable Value:	5,013,756	2,507,609	Total Taxable Value: 38,965,609
Williams County			Woodland Acres: 0.00		
Agricultural			Residential	Commercial	Subtotal Taxable Values: 311,667,380
Acres:	1,204,608.76	Land:	271,252,150	768,438,364	173 Homestead Credits: 744,570
T and F Per Acre:	392.88	Structures:	1,915,580,110	3,023,492,893	68 Veteran Credits: 341,777
True and Full Value:	473,266,987	True and Full Value:	2,186,832,260	3,791,931,257	Subtotal Real Property: 310,581,033
Assessed Value:	236,633,495	Assessed Value:	1,093,416,130	1,895,965,629	Railroads and Utilities: 71,664,089
Taxable Value:	23,663,350	Taxable Value:	98,407,464	189,596,566	Total Taxable Value: 382,245,122
State Totals			Woodland Acres: 20,351.29		
Agricultural			Residential	Commercial	Subtotal Taxable Values: 4,092,380,182
Acres:	39,714,892.02	Land:	5,871,400,675	5,166,312,525	7,063 Homestead Credits: 21,304,183
T and F Per Acre:	578.92	Structures:	30,926,269,554	20,575,587,051	2,945 Veteran Credits: 13,257,957
True and Full Value:	22,991,938,231	True and Full Value:	36,797,670,229	25,741,899,576	Subtotal Real Property: 4,057,818,042
Assessed Value:	11,487,701,934	Assessed Value:	18,398,838,312	12,876,601,252	Railroads and Utilities: 432,496,831
Taxable Value:	1,148,778,976	Taxable Value:	1,655,920,640	1,287,680,566	Total Taxable Value: 4,490,314,873

**2016 Taxable Valuations of Railroad and Utility Companies
Assessed by the State Board of Equalization**

County	Railroad	Pipeline	Electric and Gas	Miscel- laneous	Total
Adams	329,818	0	257,697	0	587,515
Barnes	2,902,286	5,084,410	4,021,209	0	12,007,905
Benson	495,351	805,162	165,769	0	1,466,282
Billings	785,000	5,654,710	14,189	0	6,453,899
Bottineau	96,118	1,292,761	288,727	0	1,677,606
Bowman	325,806	3,431,715	582,045	0	4,339,566
Burke	1,231,536	6,898,157	356,701	0	8,486,394
Burleigh	1,593,802	545,327	7,345,723	0	9,484,852
Cass	4,464,507	1,199,655	8,720,491	0	14,384,653
Cavalier	123,025	426,302	2,966,121	0	3,515,448
Dickey	366,709	60,493	1,352,039	0	1,779,241
Divide	457,862	12,083,954	78,665	0	12,620,481
Dunn	0	26,341,390	153,733	0	26,495,123
Eddy	654,281	221,466	128,060	0	1,003,807
Emmons	92,150	1,421,107	179,322	0	1,692,579
Foster	1,300,213	1,020,173	142,764	0	2,463,150
Golden Valley	818,916	816,429	94,642	0	1,729,987
Grand Forks	972,814	1,460,913	3,875,365	0	6,309,092
Grant	0	164,408	110,082	0	274,490
Griggs	712,529	91,967	628,547	0	1,433,043
Hettinger	0	1,512,499	138,242	0	1,650,741
Kidder	1,060,137	194,019	123,979	0	1,378,135
LaMoure	520,316	67,195	672,231	0	1,259,742
Logan	243,951	0	111,011	0	354,962
McHenry	2,745,931	3,554,448	264,167	0	6,564,546
McIntosh	68,212	1,274,414	209,547	0	1,552,173
McKenzie	41,260	87,753,623	482,963	0	88,277,846
McLean	641,960	943,394	484,523	0	2,069,877
Mercer	169,223	1,473,255	448,182	0	2,090,660
Morton	2,508,239	4,759,473	3,455,758	0	10,723,470
Mountrail	1,840,166	41,947,809	453,097	0	44,241,072
Nelson	434,815	3,527,548	136,614	0	4,098,977
Oliver	152,245	148,657	1,491,140	0	1,792,042
Pembina	195,000	8,728,842	421,515	0	9,345,357
Pierce	782,556	1,378,972	1,625,526	0	3,787,054
Ramsey	550,219	1,301,222	643,391	0	2,494,832
Ransom	1,046,947	3,584,069	189,773	0	4,820,789
Renville	137,143	1,008,220	105,214	0	1,250,577
Richland	1,608,783	1,864,370	1,439,710	0	4,912,863
Rolette	0	0	494,252	0	494,252
Sargent	798,968	2,346,202	307,378	0	3,452,548
Sheridan	143,751	817	204,657	0	349,225
Sioux	3,020	0	8,023	0	11,043
Slope	64,911	856,536	33,920	0	955,367
Stark	2,122,103	5,341,312	1,548,405	0	9,011,820
Steele	197,811	2,612,601	1,800,116	0	4,610,528
Stutsman	2,714,306	1,012,639	1,836,154	0	5,563,099
Towner	71,922	231,104	43,786	0	346,812
Traill	619,086	33,181	440,621	0	1,092,888
Walsh	281,863	2,619,855	284,199	0	3,185,917
Ward	4,157,760	9,492,938	4,030,509	0	17,681,207
Wells	1,912,842	1,046,495	247,871	0	3,207,208
Williams	2,315,174	67,064,182	2,284,733	0	71,664,089
Total	47,873,343	326,700,390	57,923,098	0	432,496,831

2016 Allocation of Telecommunications Gross Receipts Tax

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

**2016 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	16,272	111.20	8,136	814
Barnes	1,831.26	550,100	300.39	275,050	27,505
Benson	1,342.51	417,224	310.78	208,612	20,861
Billings	155.01	44,100	284.50	22,050	2,205
Bottineau	2,111.80	594,500	281.51	297,250	29,725
Bowman	772.92	336,130	434.88	168,065	16,807
Burke	465.93	120,200	257.98	60,100	6,010
Burleigh	12,530.13	3,353,500	267.63	1,676,750	167,675
Cass	1,613.90	880,400	545.51	440,200	44,020
Cavalier	8,598.97	3,921,716	456.07	1,960,858	196,086
Dickey	3,578.47	1,284,200	358.87	642,100	64,210
Divide	1,748.09	245,000	140.15	122,500	12,250
Dunn	7,519.63	1,025,596	136.39	512,798	51,280
Eddy	1,428.86	621,670	435.08	310,835	31,084
Emmons	1,203.00	428,464	356.16	214,232	21,423
Foster	631.75	74,248	117.53	37,124	3,712
Golden Valley	114.54	25,400	221.76	12,700	1,270
Grand Forks	20,479.41	1,417,500	69.22	708,750	70,875
Grant	482.00	95,300	197.72	47,650	4,765
Griggs	102.90	9,280	90.18	4,640	464
Hettinger	1,173.57	400,600	341.35	200,300	20,030
Kidder	5,007.55	1,123,184	224.30	561,592	56,159
LaMoure	1,627.01	1,043,698	641.48	521,849	52,185
Logan	597.80	37,700	63.06	18,850	1,885
McHenry	1,155.34	187,000	161.86	93,500	9,350
McIntosh	2,446.81	931,994	380.90	465,997	46,600
McKenzie	9,281.38	3,366,874	362.76	1,683,437	168,344
McLean	19,476.60	12,142,600	623.45	6,071,300	607,130
Mercer	6,079.56	2,069,455	340.40	1,034,728	103,473
Morton	8,822.02	2,423,900	274.76	1,211,950	121,195
Mountrail	4,716.89	1,900,500	402.91	950,250	95,025
Nelson	1,509.82	549,262	363.79	274,631	27,463
Oliver	1,063.40	324,427	305.08	162,214	16,221
Pembina	6,281.46	1,943,283	309.37	971,642	97,164
Pierce	1,593.50	295,240	185.28	147,620	14,762
Ramsey	2,176.51	1,086,600	499.24	543,300	54,330
Ransom	821.21	154,900	188.62	77,450	7,745
Richland	3,724.74	1,424,400	382.42	712,200	71,220
Rolette	7,466.23	3,955,302	529.76	1,977,651	197,765
Sargent	2,155.16	1,578,826	732.58	789,413	78,941
Sheridan	28,147.79	9,731,517	345.73	4,865,759	486,576
Slope	769.00	220,940	287.31	110,470	11,047
Stark	2.40	17,800	7,416.67	8,900	890
Steele	1,449.58	879,521	606.74	439,761	43,976
Stutsman	2,927.49	489,299	167.14	244,650	24,465
Towner	343.10	215,240	627.34	107,620	10,762
Walsh	1,139.72	784,700	688.50	392,350	39,235
Wells	11,646.74	6,925,200	594.60	3,462,600	346,260
Williams	3,561.12	967,162	271.59	483,581	48,358
Total	204,020.91	72,631,924	356.00	36,315,965	3,631,597

**2016 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	2,640.61	649,600	246.00	324,800	32,480
Benson	1,618.00	1,134,522	701.19	567,261	56,726
Billings	56.40	22,800	404.26	11,400	1,140
Bottineau	1,077.00	640,600	594.80	320,300	32,030
Bowman	135.16	63,254	467.99	31,627	3,163
Burke	175.00	83,000	474.29	41,500	4,150
Burleigh	1,810.67	761,400	420.51	380,700	38,070
Cavalier	180.00	147,325	818.47	73,663	7,366
Dickey	840.00	424,120	504.90	212,060	21,206
Divide	362.50	133,300	367.72	66,650	6,665
Eddy	701.00	351,100	500.86	175,550	17,555
Emmons	421.00	252,485	599.73	126,243	12,624
Foster	193.80	166,672	860.02	83,336	8,334
Golden Valley	267.00	157,200	588.76	78,600	7,860
Grant	708.10	258,800	365.49	129,400	12,940
Griggs	437.00	287,120	657.03	143,560	14,356
Kidder	402.00	93,392	232.32	46,696	4,670
LaMoure	323.00	253,700	785.45	126,850	12,685
Logan	403.00	227,900	565.51	113,950	11,395
McHenry	1,514.00	568,800	375.69	284,400	28,440
McIntosh	148.00	49,700	335.81	24,850	2,485
McLean	606.00	456,400	753.14	228,200	22,820
Mercer	849.00	338,381	398.56	169,191	16,919
Morton	531.94	177,500	333.68	88,750	8,875
Mountrail	671.00	284,100	423.40	142,050	14,205
Nelson	655.00	391,454	597.64	195,727	19,573
Oliver	112.00	76,627	684.17	38,314	3,831
Pierce	945.18	503,394	532.59	251,697	25,170
Ramsey	819.00	450,200	549.69	225,100	22,510
Ransom	141.00	115,200	817.02	57,600	5,760
Renville	25.00	16,568	662.72	8,284	828
Richland	323.00	28,000	86.69	14,000	1,400
Sargent	186.00	183,489	986.50	91,745	9,175
Sheridan	1,395.00	945,465	677.75	472,733	47,273
Sioux	120.00	24,200	201.67	12,100	1,210
Slope	35.00	20,617	589.06	10,309	1,031
Stark	48.00	25,000	520.83	12,500	1,250
Stutsman	1,413.00	1,156,193	818.25	578,097	57,810
Towner	1,604.00	957,221	596.77	478,611	47,861
Ward	80.00	27,400	342.50	13,700	1,370
Wells	230.00	100,600	437.39	50,300	5,030
Williams	65.00	23,059	354.75	11,530	1,153
Total	25,267.36	13,027,858	515.60	6,513,934	651,393

**2016 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	3,766,060	420.48	1,883,030	188,303
Total	8,956.47	3,766,060	420.48	1,883,030	188,303

**2016 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	796,800	380.38	398,400	39,840
Ransom	2,102.88	882,500	419.66	441,250	44,125
Sheridan	10,266.84	3,427,796	333.87	1,713,898	171,390
Total	14,464.48	5,107,096	353.08	2,553,548	255,355

**2016 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	299,184	689.08	149,592	14,959
Total	434.18	299,184	689.08	149,592	14,959

**2016 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	16,455,800	8,227,900	822,790
Total	16,455,800	8,227,900	822,790

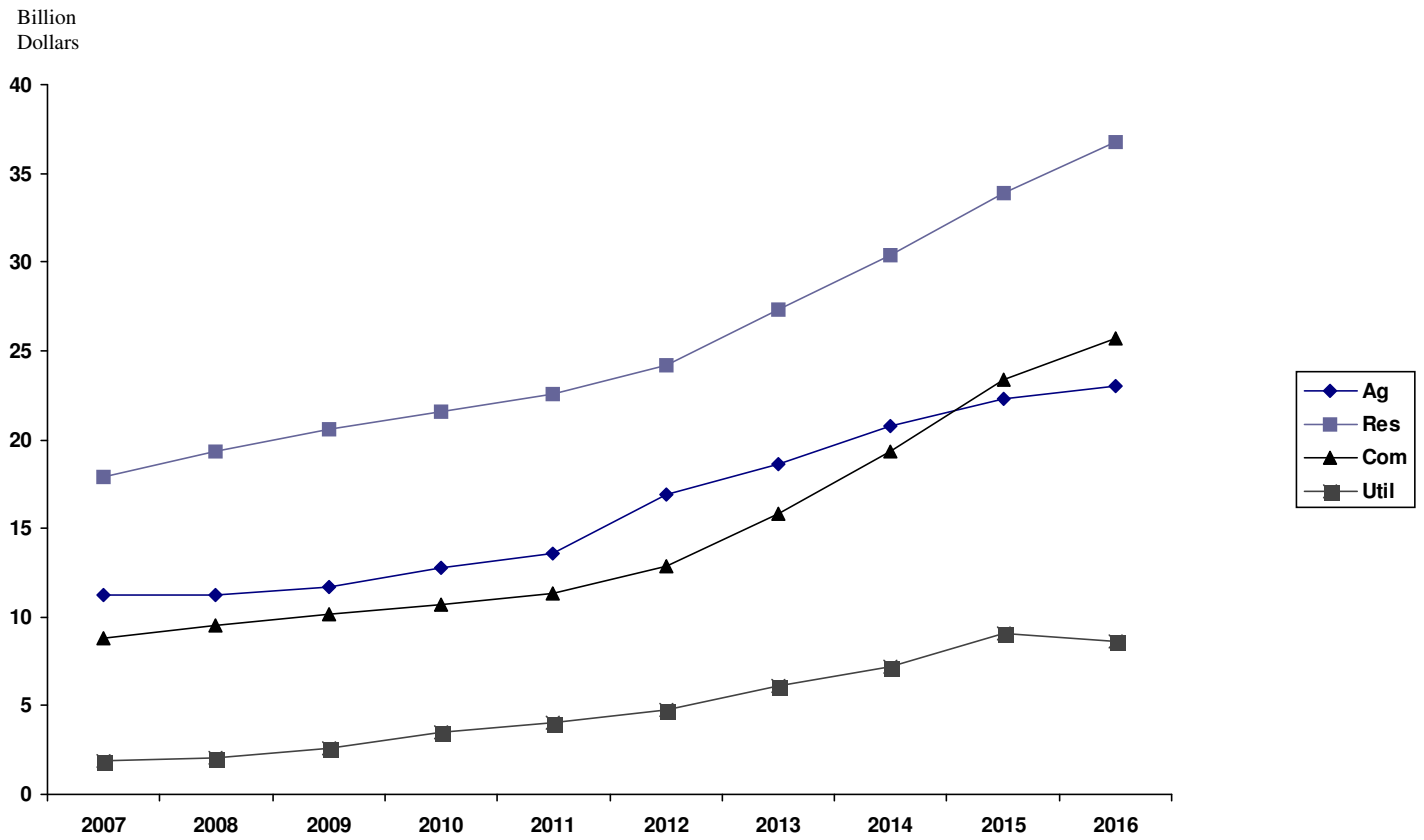
Taxable Valuation of All Classes of Property for the Years 2015 and 2016

2015			
	Acres	Valuation	Percent of Total
Real Estate			
Agricultural Lands:	39,720,474.87	1,114,133,768	26.34
Other Real Estate			
Commercial Property		1,167,715,733	27.60
Residential Property		1,523,344,644	36.01
Total Taxable Value of Other Real Estate		2,691,060,377	63.62
Less Homestead Credit Allowance		-18,289,644	-0.43
Less Disable Veterans Credit Allowance		-11,757,145	-0.28
Total Taxable Value of Real Estate		3,775,147,356	89.24
Public Utility Property			
Railroads		44,900,657	1.06
Pipelines		352,010,710	8.32
Electric, Gas, Heating and Water		58,176,417	1.38
Miscellaneous:		0	0.00
Total Value of Public Utilities		455,087,784	10.76
Total Taxable Value of all Property		4,230,235,140	100.00
2016			
	Acres	Valuation	Percent of Total
Real Estate			
Agricultural Lands:	39,714,892.02	1,148,778,976	25.58
Other Real Estate			
Commercial Property		1,287,680,566	28.68
Residential Property		1,655,920,640	36.88
Total Taxable Value of Other Real Estate		2,943,601,206	65.55
Less Homestead Credit Allowance		-21,304,183	-0.47
Less Disable Veterans Credit Allowance		-13,257,957	-0.30
Total Taxable Value of Real Estate		4,057,818,042	90.37
Public Utility Property			
Railroads		47,873,343	1.07
Pipelines		326,700,390	7.28
Electric, Gas, Heating and Water		57,923,098	1.29
Miscellaneous:		0	0.00
Total Value of Public Utilities		432,496,831	9.63
Total Taxable Value of all Property		4,490,314,873	100.00

**Summary of True and Full, Assessed, and Taxable Valuations
as Equalized by the State Board of Equalization, 2007 - 2016**

Agricultural Property					
Year	Acres	T and F per Acre	True and Full Value	Assessed Value	Taxable Value
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
2014	39,722,065.06	523.02	20,775,289,732	10,387,679,261	1,038,776,478
2015	39,720,474.87	560.98	22,282,462,203	11,141,241,867	1,114,133,768
2016	39,714,892.02	578.92	22,991,938,231	11,487,701,934	1,148,778,976
Residential Property					
	Lots and Tracts	Structures	True and Full Value	Assessed Value	Taxable Value
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
2014	4,633,924,726	25,753,516,087	30,387,440,813	15,193,590,540	1,367,429,537
2015	5,100,413,124	28,751,149,933	33,851,563,057	16,925,780,727	1,523,344,644
2016	5,871,400,675	30,926,269,554	36,797,670,229	18,398,838,312	1,655,920,640
Commercial Property					
	Lots and Tracts	Structures	True and Full Value	Assessed Value	Taxable Value
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
2014	4,262,505,612	15,068,874,692	19,331,380,304	9,665,690,073	966,571,045
2015	4,817,899,173	18,536,370,289	23,354,269,462	11,677,134,879	1,167,715,733
2016	5,166,312,525	20,575,587,051	25,741,899,576	12,876,601,252	1,287,680,566
	Homestead Credit	Disabled Veterans Credit	Taxable Value After Credits	Railroads and Public Utilities	Total Taxable Value of all Property
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
2014	16,775,683	10,156,304	3,345,845,073	357,863,419	3,703,708,492
2015	18,289,644	11,757,145	3,775,147,356	455,087,784	4,230,235,140
2016	21,304,183	13,257,957	4,057,818,042	432,496,831	4,490,314,873

True and Full Values



Year	Agricultural	Residential	Commercial	Utilities
	(Billions of Dollars)			
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
2015	22.282	33.852	23.354	9.102
2016	22.992	36.798	25.742	8.650

**Summary of Taxable Valuations of Railroad and Utility Property Assessed by the State
Board of Equalization, 1997 to 2016**

Year	Railroads	Pipelines	Electric, Gas Heat and Water	Telecom- munications	Tele- graph	Mobile Radio	Miscel- laneous	Total
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
2015	44,900,657	352,010,710	58,176,417	0	0	0	0	455,087,784
2016	47,873,343	326,700,390	57,923,098	0	0	0	0	432,496,831

Ratio of Taxable Valuation of Each Class of Property to Total Property Taxable Valuation 1997 to 2016

Percent of Total Taxable Valuation												
Year	Ag Land	Commercial	Residential	H'stead Credit	Veterans Credit	Railroads	Pipelines	Electric, Gas, etc.	Telecommunications	Telegraph	Mobile Radio	Misc.
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
2015	26.62	27.90	36.40	0.44	0.28	1.07	8.41	1.39	0.00	0.00	0.00	0.00
2016	25.58	28.68	36.88	0.47	0.30	1.07	7.28	1.29	0.00	0.00	0.00	0.00

