

**Proceedings
of
State Board
of
Equalization
of
North Dakota
2008**

Compiled by

CORY FONG

**TAX COMMISSIONER AND
SECRETARY OF THE STATE BOARD OF EQUALIZATION**

Office of State Tax Commissioner
600 E. Boulevard Ave., Dept. 127
Bismarck, ND 58505-0599

December 2008



I, Cory Fong, Tax Commissioner and Secretary of the State Board of Equalization, do hereby certify that the following is a true and correct copy of the proceedings of the State Board of Equalization for the year 2008.

Dated at Bismarck, North Dakota, this 31st day of December 2008.

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

MEMBERS OF THE STATE BOARD OF EQUALIZATION

2008

John Hoeven..... Governor
Kelly Schmidt State Treasurer
Bob Peterson State Auditor
Roger Johnson..... Commissioner of Agriculture
Cory Fong Tax Commissioner and Secretary of the
State Board of Equalization

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EQUALIZATION OF LOCALLY ASSESSED PROPERTY

RECAP OF ACTION OF STATE BOARD OF EQUALIZATION - BY COUNTY AND CITY

<u>County</u>	<u>Commercial</u>	<u>Residential</u>	<u>Agricultural</u>
Adams	No Change	No change	No Change
Barnes	No Change	+ 10% (1)	No Change
Benson	No Change	No change	No Change
Billings	No Change	(2)	No Change
Bottineau	No Change	(3)	No Change
Bowman	No Change	No Change	No Change
Burke	No Change	No Change	No Change
Burleigh	No Change	No Change	No Change
Cass	No Change	No Change	No Change
Cavalier	No Change	No Change	No Change
Dickey	No change	No change	No Change
Divide	No Change	No Change	No Change
Dunn	No Change	No Change	No Change
Eddy	No Change	No Change	No Change
Emmons	No Change	No Change	No Change
Foster	No Change	(4)	No Change
Golden Valley	No Change	No Change	No Change
Grand Forks	No Change	No Change	No Change
Grant	No Change	No Change	No Change
Griggs	No Change	No Change	No change
Hettinger	No Change	No Change	No Change
Kidder	No Change	No Change	No Change
LaMoure	No Change	(5)	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	(6)	No Change
Mercer	No Change	No Change	No Change
Morton	No Change	No Change	No Change
Mountrail	No Change	No Change	No Change
Nelson	No Change	No Change	No Change
Oliver	No Change	(7)	No Change
Pembina	No Change	No Change	No Change
Pierce	No Change	No Change	No Change
Ramsey	No Change	No Change	No Change
Ransom	No Change	No Change	No Change
Renville	No Change	No Change	No Change
Richland	No Change	No Change	No Change

EQUALIZATION OF LOCALLY ASSESSED PROPERTY

<u>County</u>	<u>Commercial</u>	<u>Residential</u>	<u>Agricultural</u>
Rolette	(8)	(9)	No Change
Sargent	No Change	No Change	No Change
Sheridan	No Change	(10)	No Change
Sioux	No Change	(11)	No change
Slope	No Change	No Change	No Change
Stark	No Change(12)	No Change(12)	No Change
Steele	No Change	No Change(13)	No Change
Stutsman	No Change	No Change	No Change
Towner	No Change	No Change	No Change
Traill	No Change	No Change(14)	No Change
Walsh	No Change	No Change	No Change
Ward	No Change	No Change	No Change
Wells	No Change	No Change	No Change
Williams	No Change	No Change	No Change

<u>City</u>	<u>Commercial</u>	<u>Residential</u>
Valley City	No change	No change
Bismarck	No Change	No Change
Fargo	No Change(15)	No Change
West Fargo	No change	No Change
Grand Forks	No Change	No Change
Mandan	No Change	No Change
Devils Lake	No Change	No Change
Wahpeton	No Change	No change
Dickinson	No Change	No Change
Jamestown	No Change	No Change
Grafton	No Change	No Change
Minot	No Change	No Change
Williston	No Change	No Change

(1) Reduce the improvement value by 40 percent for parcel no. 09-5000130.

Reduce the improvement value by 40 percent for parcel no. 09-1440497.

Reduce the improvement value by 45 percent for parcel no. 09-1440440.

Reduce the improvement value by 40 percent for parcel no. 09-1330390.

Review assessments of residential and lakeshore property to ensure equalization and that assessments represent market value for 2009.

EQUALIZATION OF LOCALLY ASSESSED PROPERTY

- (2) Review residential assessments outside the City of Medora for 2009.
- (3) Increase land values of lakeshore property by 20 percent and increase lakeshore improvement values by 5 percent. Ensure 2009 lakeshore assessments represent current market value.
- (4) Increase residential structure values by 5 percent.
- (5) Increase residential structure values by 4 percent.
- (6) McLean County is encouraged to complete its ongoing residential assessment for 2009; townships that are just beginning the process should complete the reassessment by 2010.
- (7) Oliver County is encouraged to complete the reassessment of all residential property.
- (8) Rolette County is encouraged to complete a reassessment of all commercial property for 2010.
- (9) Add to the assessment list two residential structure values that appear on the Supplementary Abstract: Hutchinson Township \$24,000; Pleasant Valley \$11,704. Increase all other residential structures values by 5 percent. Complete a reassessment of all commercial property for 2010.
- (10) Reduce the improvement value of Lots 9 and 10, Block 4, Hamilton Addition to McClusky by 38 percent. Review residential assessments within the City of McClusky to ensure equalization for 2009.
- (11) Complete the reassessment of residential property for 2009.
- (12) Proceed with revaluation of commercial and residential properties in small cities.
- (13) The Steele County Commissioners are encouraged to require the Golden Lake Township Assessor to complete inside inspections for 2009 and to ensure all valuations are updated to within 5 percent of market value.
- (14) The Traill County Commissioners are encouraged to monitor residential assessments in the City of Hatton for 2009 to ensure equity among properties and assessment within 5 percent of market value.
- (15) Review commercial land values in areas that have not been reassessed for some time.

**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**

The State Board of Equalization made no changes to 2008 agricultural assessments, so it was not necessary to order that the same changes be made to State Game and Fish Land, National Guard Land, Board of University and School Lands land, Farmland or Ranchland Owned by Nonprofit Organizations for Conservation Purposes, and Land Acquired for the Devils Lake Project by the State Water Commission.

STATE MEDICAL CENTER LEVY

It was moved by Mr. Johnson and seconded by Mr. Peterson that the Board approve the following resolution:

WHEREAS, ARTICLE X, SECTION 10 of the North Dakota Constitution requires that a one mill levy on all taxable property within the State shall be spread for the purpose of establishing a Medical Center at the University of North Dakota

THEREFORE, BE IT RESOLVED, that a Medical Center levy for the year of 2008 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 2008.

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

CENTRALLY ASSESSED PROPERTY

MISCELLANEOUS COMPANIES

	<u>Assessed Value</u>	<u>Taxable Value</u>
Bridge Company	\$123,200	\$12,320

TELECOMMUNICATIONS GROSS RECEIPTS TAX

It was moved by Mr. Johnson and seconded by Mr. Fong that the Board approve total 2008 telecommunications gross receipts taxes in the amount of \$10,793,531.60 as presented.

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

CENTRALLY ASSESSED PROPERTY

ELECTRIC AND GAS COMPANIES

	<u>Assessed Value</u>	<u>Taxable Value</u>
FPL Energy Burleigh County Wind	\$28,298,500	\$ 509,100
FPL Energy Langdon Wind	68,220,500	1,284,100
FPL Energy North Dakota Wind	24,743,000	864,800
FPL Energy Oliver Wind	33,650,000	683,700
FPL Energy Oliver Wind II	29,282,500	570,700
Montana-Dakota Utilities Company	63,037,000	6,303,700
Moorhead Public Service Department	251,000	25,100
Northern Municipal Power Agency	311,000	31,100
Northwestern Corporation	572,000	57,200
OREG 1, Inc.	1,510,000	151,000
Otter Tail Power Company	53,595,000	5,359,500
Otter Tail Power Co./Langdon Wind Farm	24,375,100	883,600
Rainbow Energy Marketing Corporation	38,400	3,840
Tatanka Wind Farm	41,585,000	1,053,790
Velva Wind Farm	6,787,000	216,000
Xcel Energy	66,533,000	6,653,300

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

	<u>Tax Amount</u>
Otter Tail Power Company	\$12,108.00
Xcel Energy	15,450.00

PIPELINE COMPANIES

	<u>Assessed Value</u>	<u>Taxable Value</u>
Alliance Pipeline	\$ 194,091,000	\$19,409,100
Amerada Hess incl. Tioga Gas Plant	12,628,500	1,262,850
Archer Daniels Midland	124,500	12,450
Bear Paw Energy LLC	27,606,500	2,760,650
Belle Fourche Pipeline Company	3,979,000	397,900
Bridger Pipeline LLC	2,060,500	206,050
Cenex Pipeline Company	9,819,000	981,900
Enbridge Energy, LP	15,664,000	1,566,400
Enbridge Pipelines (North Dakota) Inc.	26,000,000	2,600,000
Hiland Partners LLC	2,295,500	229,550
Kanab Pipeline Operating Partnership L.P.	12,233,000	1,223,300
Kinder Morgan Cochin LLC (fmly. Dome)	5,968,000	596,800
Magellan PipeLine Company LLC	5,255,500	525,550

CENTRALLY ASSESSED PROPERTY

PIPELINE COMPANIES Continued

	<u>Assessed Value</u>	<u>Taxable Value</u>
Northern Border Pipeline Company	148,577,500	14,857,750
Petro-Hunt LLC	1,691,000	169,100
Petro-Hunt LLC et al	33,400	3,340
Plains Pipeline LP	30,276,500	3,027,650
Prairielands Energy Marketing, Inc.	34,000	3,400
Roughrider Pipeline Company	207,500	20,750
Tesoro High Plains Company	15,673,000	1,567,300
Viking Gas Transmission Company	55,500	5,550
Williston Basin Interstate Pipeline	32,538,000	3,253,850

CARBON DIOXIDE PIPELINE COMPANIES

	<u>Assessed Value</u>	<u>Taxable Value</u>
Dakota Gasification Company	\$18,703,000	\$1,870,300

RAILROAD COMPANIES

	<u>Assessed Value</u>	<u>Taxable Value</u>
BNSF Railway	\$171,000,000	\$17,100,000
Dakota, Missouri Valley & Western	8,132,000	813,200
Dakota Northern Railroad	397,000	39,700
Northern Plains Railroad	2,419,500	241,950
Red River Valley & Western Railroad	13,255,500	1,325,550
Soo Line Railroad	31,210,000	3,121,000
Yellowstone Valley Railroad	146,500	14,650

AIR TRANSPORTATION COMPANIES

	<u>Assessed Value</u>	<u>Taxable Value</u>
Allegiant Air LLC	\$ 439,000	\$ 43,900
Federal Express Corporation	619,000	61,900
Great Lakes Aviation Ltd.	137,000	13,700
Northwest Airlines, Inc.	2,945,000	294,500
Northwest Airlines/Mesaba	157,000	15,700
Skywest Airlines	493,000	49,300
United Express	591,000	59,100

**NEW AND EXPANDING BUSINESS INCOME TAX EXEMPTIONS
BEFORE THE STATE BOARD OF EQUALIZATION OF NORTH DAKOTA
2008**

<u>Project Operator/Address</u>	<u>File No.</u>	<u>Income Tax Exemption Requested</u>	<u>Granted/ Denied</u>	<u>Date</u>
Allegiance Software, Inc 3064 49 th St. PO Box 9132 Fargo, ND 58106-9132	653	100 percent for 5 years on expansion	Granted	11/06/2008
Charis, Inc. Golden Lake Manor PO Box 261 Carrington, ND 58421-0261	651	20 percent for 3 years on Expansion	Denied	8/12/2008
China-Dakota Trading, Inc. 2120 S. 12 th St. Bismarck, ND 58504-8116	652	100 percent for 5 years	Denied	9/18/2008
Farmers Union Lumber Company 320 E. 26 th St. Williston, ND 58801-3460	647	100 percent for 5 years on expansion	Denied	2/07/2008
Giant Snacks, Inc. PO Box 305 Wahpeton, ND 58074-0305	654	100 percent for 5 years	Granted	12/4/2008
Mosaic Financial Resolution, Inc. PO Box 161 Fargo, ND 58107-0161	648	100 percent for 5 years	Granted	4/03/2008
Northern Grain Equipment, LLC 2210 W. Main Ave. West Fargo, ND 58078-1347	655	100 percent for 5 years on expansion	Granted	12/04/2008
Snaky Creek Enterprises dba Spectrum Aeromed 1815 23 rd Ave N Fargo, ND 58102-1829	650	100 percent for 5 years	Granted	8/12/2008
VeraSun Hankinson, LLC 5109 S. Crossing Pl., Ste. 4 Sioux Falls, SD 57108-5077	649	100 percent for 5 years	Granted	8/12/2008

2008 Abstract of Assessments as Equalized by the State Board of Equalization

Adams County		Woodland Acres:0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	7,456,171	
Acres:	606,984.43	Land:	3,485,572	1,690,158	No. of Homestead Credits:	34
T and F Per Acre:	166.03	Structures:	34,910,154	12,095,936	Homestead Credit Amount:	27,639
True and Full Value:	100,776,152	True and Full Value:	38,395,726	13,786,094	Subtotal Real Property:	7,428,532
Assessed Value:	50,388,868	Assessed Value:	19,198,153	6,893,100	Railroads and Utilities:	361,226
Taxable Value:	5,038,978	Taxable Value:	1,727,858	689,335	Total Taxable Value:	7,789,758
Barnes County		Woodland Acres:0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	35,357,057	
Acres:	909,078.60	Land:	35,846,300	11,956,870	No. of Homestead Credits:	92
T and F Per Acre:	397.93	Structures:	246,311,500	79,470,010	Homestead Credit Amount:	130,256
True and Full Value:	361,750,900	True and Full Value:	282,157,800	91,426,880	Subtotal Real Property:	35,226,801
Assessed Value:	180,875,450	Assessed Value:	141,078,900	45,713,440	Railroads and Utilities:	5,466,536
Taxable Value:	18,087,545	Taxable Value:	12,698,166	4,571,346	Total Taxable Value:	40,693,337
Benson County		Woodland Acres:169.60				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	13,675,459	
Acres:	777,494.62	Land:	4,768,092	2,605,754	No. of Homestead Credits:	41
T and F Per Acre:	273.99	Structures:	38,103,886	19,284,196	Homestead Credit Amount:	34,523
True and Full Value:	213,024,650	True and Full Value:	42,871,978	21,889,950	Subtotal Real Property:	13,640,936
Assessed Value:	106,512,325	Assessed Value:	21,435,989	10,944,975	Railroads and Utilities:	704,733
Taxable Value:	10,651,664	Taxable Value:	1,929,270	1,094,525	Total Taxable Value:	14,345,669
Billings County		Woodland Acres:0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	3,841,474	
Acres:	359,067.24	Land:	2,037,217	7,103,952	No. of Homestead Credits:	0
T and F Per Acre:	114.72	Structures:	10,565,248	17,187,586	Homestead Credit Amount:	0
True and Full Value:	41,193,760	True and Full Value:	12,602,465	24,291,538	Subtotal Real Property:	3,841,474
Assessed Value:	20,596,880	Assessed Value:	6,301,233	12,145,772	Railroads and Utilities:	1,989,603
Taxable Value:	2,059,754	Taxable Value:	567,137	1,214,583	Total Taxable Value:	5,831,077
Bottineau County		Woodland Acres:0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	26,684,351	
Acres:	1,018,902.02	Land:	72,335,700	17,897,638	No. of Homestead Credits:	65
T and F Per Acre:	277.22	Structures:	144,061,200	38,552,001	Homestead Credit Amount:	64,357
True and Full Value:	282,461,000	True and Full Value:	216,396,900	56,449,639	Subtotal Real Property:	26,619,994
Assessed Value:	141,230,500	Assessed Value:	108,198,450	28,224,823	Railroads and Utilities:	2,105,435
Taxable Value:	14,123,050	Taxable Value:	9,738,727	2,822,574	Total Taxable Value:	28,725,429
Bowman County		Woodland Acres:0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	10,438,537	
Acres:	667,198.64	Land:	9,486,528	4,119,934	No. of Homestead Credits:	26
T and F Per Acre:	144.63	Structures:	51,901,430	52,897,881	Homestead Credit Amount:	38,906
True and Full Value:	96,498,318	True and Full Value:	61,387,958	57,017,815	Subtotal Real Property:	10,399,631
Assessed Value:	48,249,187	Assessed Value:	30,693,985	28,508,920	Railroads and Utilities:	2,443,601
Taxable Value:	4,825,133	Taxable Value:	2,762,455	2,850,949	Total Taxable Value:	12,843,232
Burke County		Woodland Acres:0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	8,251,988	
Acres:	651,076.87	Land:	1,427,172	1,653,270	No. of Homestead Credits:	15
T and F Per Acre:	201.89	Structures:	16,901,587	15,440,670	Homestead Credit Amount:	9,073
True and Full Value:	131,446,950	True and Full Value:	18,328,759	17,093,940	Subtotal Real Property:	8,242,915
Assessed Value:	65,723,475	Assessed Value:	9,164,553	8,546,982	Railroads and Utilities:	694,770
Taxable Value:	6,572,349	Taxable Value:	824,935	854,704	Total Taxable Value:	8,937,685

2008 Abstract of Assessments as Equalized by the State Board of Equalization

Burleigh County		Woodland Acres:0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	243,609,462	
Acres:	937,057.13	Land:	510,249,842	434,545,548	No. of Homestead Credits:	229
T and F Per Acre:	188.67	Structures:	3,046,138,148	<u>1,060,100,748</u>	Homestead Credit Amount:	<u>547,381</u>
True and Full Value:	176,793,544	True and Full Value:	3,556,387,990	1,494,646,296	Subtotal Real Property:	243,062,081
Assessed Value:	88,396,772	Assessed Value:	1,778,193,995	747,323,148	Railroads and Utilities:	<u>4,370,116</u>
Taxable Value:	8,839,684	Taxable Value:	160,037,461	74,732,317	Total Taxable Value:	<u>247,432,197</u>
Cass County		Woodland Acres:0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	447,843,235	
Acres:	1,047,898.00	Land:	871,336,650	667,688,770	No. of Homestead Credits:	204
T and F Per Acre:	572.41	Structures:	4,667,384,700	<u>2,704,495,200</u>	Homestead Credit Amount:	<u>496,220</u>
True and Full Value:	599,831,200	True and Full Value:	5,538,721,350	3,372,183,970	Subtotal Real Property:	447,347,015
Assessed Value:	299,915,600	Assessed Value:	2,769,360,675	1,686,091,985	Railroads and Utilities:	<u>6,903,529</u>
Taxable Value:	29,991,560	Taxable Value:	249,242,476	168,609,199	Total Taxable Value:	<u>454,250,544</u>
Cavalier County		Woodland Acres:0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	21,481,403	
Acres:	913,087.22	Land:	5,502,315	3,628,945	No. of Homestead Credits:	72
T and F Per Acre:	378.75	Structures:	57,435,986	<u>23,520,787</u>	Homestead Credit Amount:	<u>51,288</u>
True and Full Value:	345,828,034	True and Full Value:	62,938,301	27,149,732	Subtotal Real Property:	21,430,115
Assessed Value:	172,914,030	Assessed Value:	31,469,170	13,574,875	Railroads and Utilities:	<u>3,436,199</u>
Taxable Value:	17,291,405	Taxable Value:	2,832,499	1,357,499	Total Taxable Value:	<u>24,866,314</u>
Dickey County		Woodland Acres:0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	18,234,874	
Acres:	706,052.60	Land:	5,590,640	3,313,968	No. of Homestead Credits:	36
T and F Per Acre:	346.68	Structures:	79,945,749	<u>39,623,973</u>	Homestead Credit Amount:	<u>38,103</u>
True and Full Value:	244,773,048	True and Full Value:	85,536,389	42,937,941	Subtotal Real Property:	18,196,771
Assessed Value:	122,386,558	Assessed Value:	42,768,347	21,469,025	Railroads and Utilities:	<u>1,436,200</u>
Taxable Value:	12,238,656	Taxable Value:	3,849,191	2,147,027	Total Taxable Value:	<u>19,632,971</u>
Divide County		Woodland Acres:0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	9,542,995	
Acres:	783,092.70	Land:	2,165,440	1,231,545	No. of Homestead Credits:	16
T and F Per Acre:	207.57	Structures:	17,162,910	<u>9,678,735</u>	Homestead Credit Amount:	<u>13,067</u>
True and Full Value:	162,549,890	True and Full Value:	19,328,350	10,910,280	Subtotal Real Property:	9,529,928
Assessed Value:	81,274,945	Assessed Value:	9,664,175	5,455,140	Railroads and Utilities:	<u>287,344</u>
Taxable Value:	8,127,497	Taxable Value:	869,982	545,516	Total Taxable Value:	<u>9,817,272</u>
Dunn County		Woodland Acres:0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	8,341,711	
Acres:	998,947.99	Land:	1,371,235	1,240,952	No. of Homestead Credits:	33
T and F Per Acre:	135.68	Structures:	23,329,423	<u>7,823,374</u>	Homestead Credit Amount:	<u>22,186</u>
True and Full Value:	135,535,550	True and Full Value:	24,700,658	9,064,326	Subtotal Real Property:	8,319,525
Assessed Value:	67,767,775	Assessed Value:	12,350,433	4,532,218	Railroads and Utilities:	<u>4,977,797</u>
Taxable Value:	6,776,778	Taxable Value:	1,111,579	453,354	Total Taxable Value:	<u>13,297,322</u>
Eddy County		Woodland Acres:0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	5,961,910	
Acres:	373,695.66	Land:	2,007,100	974,630	No. of Homestead Credits:	33
T and F Per Acre:	240.16	Structures:	21,866,880	<u>7,010,840</u>	Homestead Credit Amount:	<u>28,625</u>
True and Full Value:	89,747,090	True and Full Value:	23,873,980	7,985,470	Subtotal Real Property:	5,933,285
Assessed Value:	44,873,545	Assessed Value:	11,936,990	3,992,735	Railroads and Utilities:	<u>716,284</u>
Taxable Value:	4,488,275	Taxable Value:	1,074,355	399,280	Total Taxable Value:	<u>6,649,569</u>

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Emmons County		Woodland Acres:0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	12,633,886	
Acres:	927,894.96	Land:	4,957,880	No. of Homestead Credits:	58	
T and F Per Acre:	216.26	Structures:	35,530,864	Homestead Credit Amount:	62,746	
True and Full Value:	200,671,184	True and Full Value:	40,488,744	Subtotal Real Property:	12,571,140	
Assessed Value:	100,335,620	Assessed Value:	20,244,393	Railroads and Utilities:	2,034,954	
Taxable Value:	10,033,928	Taxable Value:	1,822,079	Total Taxable Value:	14,606,094	
Foster County		Woodland Acres:0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	11,046,178	
Acres:	398,518.07	Land:	5,085,305	No. of Homestead Credits:	18	
T and F Per Acre:	323.04	Structures:	54,126,900	Homestead Credit Amount:	19,770	
True and Full Value:	128,735,600	True and Full Value:	59,212,205	Subtotal Real Property:	11,026,408	
Assessed Value:	64,367,800	Assessed Value:	29,606,103	Railroads and Utilities:	2,295,101	
Taxable Value:	6,436,780	Taxable Value:	2,664,843	Total Taxable Value:	13,321,509	
Golden Valley County		Woodland Acres:0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	4,979,713	
Acres:	507,585.25	Land:	1,900,600	No. of Homestead Credits:	18	
T and F Per Acre:	140.09	Structures:	19,620,200	Homestead Credit Amount:	14,477	
True and Full Value:	71,109,200	True and Full Value:	21,520,800	Subtotal Real Property:	4,965,236	
Assessed Value:	35,554,600	Assessed Value:	10,760,400	Railroads and Utilities:	1,021,661	
Taxable Value:	3,555,460	Taxable Value:	968,443	Total Taxable Value:	5,986,897	
Grand Forks County		Woodland Acres:4,399.02				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	177,603,857	
Acres:	845,687.48	Land:	374,557,900	No. of Homestead Credits:	166	
T and F Per Acre:	490.35	Structures:	1,738,472,020	Homestead Credit Amount:	386,162	
True and Full Value:	414,682,824	True and Full Value:	2,113,029,920	Subtotal Real Property:	177,217,695	
Assessed Value:	207,341,412	Assessed Value:	1,056,514,960	Railroads and Utilities:	3,064,758	
Taxable Value:	20,734,146	Taxable Value:	95,090,455	Total Taxable Value:	180,282,453	
Grant County		Woodland Acres:0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	8,856,933	
Acres:	1,012,882.81	Land:	1,316,300	No. of Homestead Credits:	41	
T and F Per Acre:	145.84	Structures:	23,723,200	Homestead Credit Amount:	35,383	
True and Full Value:	147,721,400	True and Full Value:	25,039,500	Subtotal Real Property:	8,821,550	
Assessed Value:	73,860,700	Assessed Value:	12,519,750	Railroads and Utilities:	54,681	
Taxable Value:	7,386,070	Taxable Value:	1,126,778	Total Taxable Value:	8,876,231	
Griggs County		Woodland Acres:0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	9,133,428	
Acres:	443,765.02	Land:	1,972,909	No. of Homestead Credits:	29	
T and F Per Acre:	331.27	Structures:	24,317,678	Homestead Credit Amount:	23,662	
True and Full Value:	147,004,929	True and Full Value:	26,290,587	Subtotal Real Property:	9,109,766	
Assessed Value:	73,502,466	Assessed Value:	13,145,312	Railroads and Utilities:	504,547	
Taxable Value:	7,350,460	Taxable Value:	1,183,170	Total Taxable Value:	9,614,313	
Hettinger County		Woodland Acres:0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	10,030,568	
Acres:	705,083.84	Land:	826,080	No. of Homestead Credits:	38	
T and F Per Acre:	245.02	Structures:	21,363,420	Homestead Credit Amount:	27,980	
True and Full Value:	172,756,960	True and Full Value:	22,189,500	Subtotal Real Property:	10,002,588	
Assessed Value:	86,378,480	Assessed Value:	11,094,750	Railroads and Utilities:	91,971	
Taxable Value:	8,639,033	Taxable Value:	998,592	Total Taxable Value:	10,094,559	

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Kidder County		Woodland Acres:0.00			
Agricultural		Residential	Commercial	Subtotal Taxable Values:	9,995,450
Acres:	823,267.19	Land:	5,721,100	No. of Homestead Credits:	29
T and F Per Acre:	190.47	Structures:	31,291,350	Homestead Credit Amount:	34,777
True and Full Value:	156,809,977	True and Full Value:	37,012,450	Subtotal Real Property:	9,960,673
Assessed Value:	78,404,990	Assessed Value:	18,506,225	Railroads and Utilities:	789,026
Taxable Value:	7,840,500	Taxable Value:	1,665,852	Total Taxable Value:	10,749,699
LaMoure County		Woodland Acres:0.00			
Agricultural		Residential	Commercial	Subtotal Taxable Values:	17,641,514
Acres:	718,796.25	Land:	3,051,522	No. of Homestead Credits:	38
T and F Per Acre:	404.24	Structures:	46,101,900	Homestead Credit Amount:	30,183
True and Full Value:	290,565,700	True and Full Value:	49,153,422	Subtotal Real Property:	17,611,331
Assessed Value:	145,282,850	Assessed Value:	24,576,747	Railroads and Utilities:	1,248,115
Taxable Value:	14,528,285	Taxable Value:	2,212,553	Total Taxable Value:	18,859,446
Logan County		Woodland Acres:0.00			
Agricultural		Residential	Commercial	Subtotal Taxable Values:	7,442,149
Acres:	611,717.06	Land:	1,773,000	No. of Homestead Credits:	19
T and F Per Acre:	196.93	Structures:	22,791,070	Homestead Credit Amount:	18,679
True and Full Value:	120,463,390	True and Full Value:	24,564,070	Subtotal Real Property:	7,423,470
Assessed Value:	60,231,695	Assessed Value:	12,282,035	Railroads and Utilities:	115,143
Taxable Value:	6,023,170	Taxable Value:	1,105,558	Total Taxable Value:	7,538,613
McHenry County		Woodland Acres:0.00			
Agricultural		Residential	Commercial	Subtotal Taxable Values:	17,412,252
Acres:	1,127,525.02	Land:	6,329,048	No. of Homestead Credits:	78
T and F Per Acre:	216.64	Structures:	71,042,735	Homestead Credit Amount:	68,649
True and Full Value:	244,264,988	True and Full Value:	77,371,783	Subtotal Real Property:	17,343,603
Assessed Value:	122,132,525	Assessed Value:	38,686,338	Railroads and Utilities:	5,507,727
Taxable Value:	12,213,728	Taxable Value:	3,481,965	Total Taxable Value:	22,851,330
McIntosh County		Woodland Acres:0.00			
Agricultural		Residential	Commercial	Subtotal Taxable Values:	8,714,277
Acres:	601,609.30	Land:	2,091,091	No. of Homestead Credits:	48
T and F Per Acre:	211.97	Structures:	35,851,273	Homestead Credit Amount:	47,217
True and Full Value:	127,525,633	True and Full Value:	37,942,364	Subtotal Real Property:	8,667,060
Assessed Value:	63,764,224	Assessed Value:	18,971,331	Railroads and Utilities:	1,840,570
Taxable Value:	6,376,488	Taxable Value:	1,707,493	Total Taxable Value:	10,507,630
McKenzie County		Woodland Acres:0.00			
Agricultural		Residential	Commercial	Subtotal Taxable Values:	12,848,610
Acres:	1,063,896.96	Land:	5,317,446	No. of Homestead Credits:	12
T and F Per Acre:	156.74	Structures:	50,032,985	Homestead Credit Amount:	14,046
True and Full Value:	166,756,114	True and Full Value:	55,350,431	Subtotal Real Property:	12,834,564
Assessed Value:	83,378,063	Assessed Value:	27,675,230	Railroads and Utilities:	5,554,241
Taxable Value:	8,339,943	Taxable Value:	2,490,885	Total Taxable Value:	18,388,805
McLean County		Woodland Acres:0.00			
Agricultural		Residential	Commercial	Subtotal Taxable Values:	30,869,525
Acres:	1,144,549.01	Land:	36,807,120	No. of Homestead Credits:	47
T and F Per Acre:	291.05	Structures:	220,354,400	Homestead Credit Amount:	49,422
True and Full Value:	333,120,700	True and Full Value:	257,161,520	Subtotal Real Property:	30,820,103
Assessed Value:	166,560,350	Assessed Value:	128,580,761	Railroads and Utilities:	497,330
Taxable Value:	16,656,035	Taxable Value:	11,573,501	Total Taxable Value:	31,317,433

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Mercer County		Woodland Acres:0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	18,899,052	
Acres:	576,309.53	Land:	27,804,044	No. of Homestead Credits:	73	
T and F Per Acre:	182.52	Structures:	194,775,110	Homestead Credit Amount:	102,155	
True and Full Value:	105,186,174	True and Full Value:	222,579,154	Subtotal Real Property:	18,796,897	
Assessed Value:	52,593,087	Assessed Value:	111,289,577	Railroads and Utilities:	573,782	
Taxable Value:	5,259,546	Taxable Value:	10,017,072	Total Taxable Value:	19,370,679	
Morton County		Woodland Acres:0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	64,922,681	
Acres:	1,163,933.59	Land:	105,452,800	No. of Homestead Credits:	192	
T and F Per Acre:	154.26	Structures:	766,795,576	Homestead Credit Amount:	368,645	
True and Full Value:	179,554,000	True and Full Value:	872,248,376	Subtotal Real Property:	64,554,036	
Assessed Value:	89,777,000	Assessed Value:	436,124,188	Railroads and Utilities:	7,254,836	
Taxable Value:	8,977,700	Taxable Value:	39,252,847	Total Taxable Value:	71,808,872	
Mountrail County		Woodland Acres:0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	15,663,208	
Acres:	1,078,220.42	Land:	5,745,380	No. of Homestead Credits:	49	
T and F Per Acre:	194.32	Structures:	70,057,200	Homestead Credit Amount:	31,383	
True and Full Value:	209,521,400	True and Full Value:	75,802,580	Subtotal Real Property:	15,631,825	
Assessed Value:	104,760,700	Assessed Value:	37,901,291	Railroads and Utilities:	1,580,495	
Taxable Value:	10,476,070	Taxable Value:	3,411,640	Total Taxable Value:	17,212,320	
Nelson County		Woodland Acres:145.20				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	11,013,845	
Acres:	613,561.84	Land:	1,812,247	No. of Homestead Credits:	35	
T and F Per Acre:	295.58	Structures:	24,573,458	Homestead Credit Amount:	17,537	
True and Full Value:	181,355,724	True and Full Value:	26,385,705	Subtotal Real Property:	10,996,308	
Assessed Value:	90,677,888	Assessed Value:	13,192,895	Railroads and Utilities:	364,704	
Taxable Value:	9,068,065	Taxable Value:	1,187,419	Total Taxable Value:	11,361,012	
Oliver County		Woodland Acres:0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	6,036,447	
Acres:	443,942.67	Land:	2,634,657	No. of Homestead Credits:	7	
T and F Per Acre:	176.38	Structures:	29,435,056	Homestead Credit Amount:	8,061	
True and Full Value:	78,302,820	True and Full Value:	32,069,713	Subtotal Real Property:	6,028,386	
Assessed Value:	39,152,286	Assessed Value:	16,035,031	Railroads and Utilities:	1,647,285	
Taxable Value:	3,915,189	Taxable Value:	1,443,143	Total Taxable Value:	7,675,671	
Pembina County		Woodland Acres:11,641.46				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	29,628,433	
Acres:	684,944.30	Land:	13,062,080	No. of Homestead Credits:	42	
T and F Per Acre:	601.85	Structures:	114,544,217	Homestead Credit Amount:	46,090	
True and Full Value:	412,232,340	True and Full Value:	127,606,297	Subtotal Real Property:	29,582,343	
Assessed Value:	206,118,109	Assessed Value:	63,803,929	Railroads and Utilities:	1,886,369	
Taxable Value:	20,612,183	Taxable Value:	5,742,385	Total Taxable Value:	31,468,712	
Pierce County		Woodland Acres:0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	12,358,246	
Acres:	638,057.99	Land:	5,562,483	No. of Homestead Credits:	31	
T and F Per Acre:	247.87	Structures:	63,773,932	Homestead Credit Amount:	40,318	
True and Full Value:	158,155,491	True and Full Value:	69,336,415	Subtotal Real Property:	12,317,928	
Assessed Value:	79,079,175	Assessed Value:	34,668,533	Railroads and Utilities:	2,000,648	
Taxable Value:	7,907,942	Taxable Value:	3,120,167	Total Taxable Value:	14,318,576	

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Ramsey County		Woodland Acres:81.60				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	28,248,884	
Acres:	727,075.45	Land:	28,569,279	No. of Homestead Credits:	43	
T and F Per Acre:	304.62	Structures:	224,917,968	Homestead Credit Amount:	72,499	
True and Full Value:	221,478,090	True and Full Value:	253,487,247	Subtotal Real Property:	28,176,385	
Assessed Value:	110,739,072	Assessed Value:	126,743,626	Railroads and Utilities:	876,825	
Taxable Value:	11,074,239	Taxable Value:	11,407,703	Total Taxable Value:	29,053,210	
Ransom County		Woodland Acres:0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	15,920,289	
Acres:	481,676.89	Land:	6,697,800	No. of Homestead Credits:	52	
T and F Per Acre:	384.94	Structures:	95,832,900	Homestead Credit Amount:	31,647	
True and Full Value:	185,416,600	True and Full Value:	102,530,700	Subtotal Real Property:	15,888,642	
Assessed Value:	92,708,300	Assessed Value:	51,265,350	Railroads and Utilities:	2,091,636	
Taxable Value:	9,270,830	Taxable Value:	4,614,799	Total Taxable Value:	17,980,278	
Renville County		Woodland Acres:0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	9,969,885	
Acres:	534,805.78	Land:	2,995,744	No. of Homestead Credits:	8	
T and F Per Acre:	310.36	Structures:	23,452,374	Homestead Credit Amount:	5,629	
True and Full Value:	165,984,322	True and Full Value:	26,448,118	Subtotal Real Property:	9,964,256	
Assessed Value:	82,992,161	Assessed Value:	13,224,066	Railroads and Utilities:	463,281	
Taxable Value:	8,299,367	Taxable Value:	1,190,147	Total Taxable Value:	10,427,537	
Richland County		Woodland Acres:0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	50,413,725	
Acres:	836,787.19	Land:	55,925,700	No. of Homestead Credits:	89	
T and F Per Acre:	575.89	Structures:	314,601,900	Homestead Credit Amount:	103,524	
True and Full Value:	481,901,175	True and Full Value:	370,527,600	Subtotal Real Property:	50,310,201	
Assessed Value:	240,950,594	Assessed Value:	185,263,800	Railroads and Utilities:	4,564,387	
Taxable Value:	24,095,058	Taxable Value:	16,675,046	Total Taxable Value:	54,874,588	
Rolette County		Woodland Acres:0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	10,169,512	
Acres:	482,877.80	Land:	2,796,301	No. of Homestead Credits:	49	
T and F Per Acre:	266.53	Structures:	54,966,536	Homestead Credit Amount:	35,905	
True and Full Value:	128,702,122	True and Full Value:	57,762,837	Subtotal Real Property:	10,133,607	
Assessed Value:	64,351,066	Assessed Value:	28,881,421	Railroads and Utilities:	162,169	
Taxable Value:	6,435,109	Taxable Value:	2,599,330	Total Taxable Value:	10,295,776	
Sargent County		Woodland Acres:0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	17,053,325	
Acres:	522,371.19	Land:	3,868,481	No. of Homestead Credits:	24	
T and F Per Acre:	468.80	Structures:	57,479,591	Homestead Credit Amount:	19,779	
True and Full Value:	244,886,338	True and Full Value:	61,348,072	Subtotal Real Property:	17,033,546	
Assessed Value:	122,444,386	Assessed Value:	30,674,549	Railroads and Utilities:	413,150	
Taxable Value:	12,244,683	Taxable Value:	2,760,686	Total Taxable Value:	17,446,696	
Sheridan County		Woodland Acres:0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	6,570,458	
Acres:	562,411.46	Land:	1,302,922	No. of Homestead Credits:	26	
T and F Per Acre:	206.78	Structures:	9,266,122	Homestead Credit Amount:	14,836	
True and Full Value:	116,296,037	True and Full Value:	10,569,044	Subtotal Real Property:	6,555,622	
Assessed Value:	58,148,025	Assessed Value:	5,284,539	Railroads and Utilities:	176,883	
Taxable Value:	5,816,058	Taxable Value:	475,660	Total Taxable Value:	6,732,505	

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Sioux County		Woodland Acres:0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	2,188,077	
Acres:	375,947.14	Land:	642,308	No. of Homestead Credits:	9	
T and F Per Acre:	107.12	Structures:	1,961,852	Homestead Credit Amount:	4,536	
True and Full Value:	40,269,608	True and Full Value:	2,604,160	Subtotal Real Property:	2,183,541	
Assessed Value:	20,135,575	Assessed Value:	1,302,169	Railroads and Utilities:	6,601	
Taxable Value:	2,013,437	Taxable Value:	117,205	Total Taxable Value:	2,190,142	
Slope County		Woodland Acres:0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	5,307,346	
Acres:	612,183.05	Land:	109,717	No. of Homestead Credits:	6	
T and F Per Acre:	165.81	Structures:	1,557,270	Homestead Credit Amount:	1,774	
True and Full Value:	101,506,693	True and Full Value:	1,666,987	Subtotal Real Property:	5,305,572	
Assessed Value:	50,753,357	Assessed Value:	833,495	Railroads and Utilities:	73,240	
Taxable Value:	5,075,550	Taxable Value:	75,068	Total Taxable Value:	5,378,812	
Stark County		Woodland Acres:0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	55,222,623	
Acres:	819,705.60	Land:	54,893,150	No. of Homestead Credits:	186	
T and F Per Acre:	200.24	Structures:	708,889,380	Homestead Credit Amount:	411,566	
True and Full Value:	164,140,200	True and Full Value:	763,782,530	Subtotal Real Property:	54,811,057	
Assessed Value:	82,070,100	Assessed Value:	381,891,265	Railroads and Utilities:	2,321,210	
Taxable Value:	8,207,010	Taxable Value:	34,372,130	Total Taxable Value:	57,132,267	
Steele County		Woodland Acres:0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	11,822,336	
Acres:	445,575.88	Land:	6,576,739	No. of Homestead Credits:	8	
T and F Per Acre:	446.30	Structures:	21,751,853	Homestead Credit Amount:	4,212	
True and Full Value:	198,858,983	True and Full Value:	28,328,592	Subtotal Real Property:	11,818,124	
Assessed Value:	99,429,501	Assessed Value:	14,164,367	Railroads and Utilities:	154,044	
Taxable Value:	9,943,161	Taxable Value:	1,274,833	Total Taxable Value:	11,972,168	
Stutsman County		Woodland Acres:0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	54,061,190	
Acres:	1,351,639.42	Land:	59,462,760	No. of Homestead Credits:	162	
T and F Per Acre:	289.12	Structures:	446,898,300	Homestead Credit Amount:	258,565	
True and Full Value:	390,779,300	True and Full Value:	506,361,060	Subtotal Real Property:	53,802,625	
Assessed Value:	195,389,650	Assessed Value:	253,180,530	Railroads and Utilities:	3,452,391	
Taxable Value:	19,538,965	Taxable Value:	22,787,821	Total Taxable Value:	57,255,016	
Towner County		Woodland Acres:0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	11,768,972	
Acres:	641,395.31	Land:	2,859,716	No. of Homestead Credits:	12	
T and F Per Acre:	316.63	Structures:	18,195,063	Homestead Credit Amount:	6,329	
True and Full Value:	203,087,478	True and Full Value:	21,054,779	Subtotal Real Property:	11,762,643	
Assessed Value:	101,543,739	Assessed Value:	10,530,096	Railroads and Utilities:	87,066	
Taxable Value:	10,154,612	Taxable Value:	947,842	Total Taxable Value:	11,849,709	
Trail County		Woodland Acres:0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	28,128,130	
Acres:	532,930.52	Land:	17,362,497	No. of Homestead Credits:	36	
T and F Per Acre:	579.75	Structures:	152,496,276	Homestead Credit Amount:	52,406	
True and Full Value:	308,964,724	True and Full Value:	169,858,773	Subtotal Real Property:	28,075,724	
Assessed Value:	154,482,383	Assessed Value:	84,929,466	Railroads and Utilities:	531,244	
Taxable Value:	15,448,502	Taxable Value:	7,643,752	Total Taxable Value:	28,606,968	

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Walsh County		Woodland Acres: 3,888.33				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	33,191,257	
Acres:	794,606.35	Land:	16,845,366	9,839,070	No. of Homestead Credits:	97
T and F Per Acre:	557.17	Structures:	147,716,262	63,136,485	Homestead Credit Amount:	106,896
True and Full Value:	442,730,800	True and Full Value:	164,561,628	72,975,555	Subtotal Real Property:	33,084,361
Assessed Value:	221,365,400	Assessed Value:	82,280,858	36,487,781	Railroads and Utilities:	343,522
Taxable Value:	22,136,540	Taxable Value:	7,405,926	3,648,791	Total Taxable Value:	33,427,883
Ward County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	142,533,990	
Acres:	1,222,831.00	Land:	195,412,910	197,489,320	No. of Homestead Credits:	189
T and F Per Acre:	279.47	Structures:	1,674,246,500	628,753,400	Homestead Credit Amount:	390,226
True and Full Value:	341,743,600	True and Full Value:	1,869,659,410	826,242,720	Subtotal Real Property:	142,143,764
Assessed Value:	170,871,800	Assessed Value:	934,829,705	413,121,360	Railroads and Utilities:	3,560,751
Taxable Value:	17,087,180	Taxable Value:	84,134,674	41,312,136	Total Taxable Value:	145,704,515
Wells County		Woodland Acres: 126.20				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	16,828,398	
Acres:	782,007.10	Land:	4,806,809	2,482,938	No. of Homestead Credits:	27
T and F Per Acre:	323.51	Structures:	59,427,210	23,282,575	Homestead Credit Amount:	28,856
True and Full Value:	252,986,460	True and Full Value:	64,234,019	25,765,513	Subtotal Real Property:	16,799,542
Assessed Value:	126,493,230	Assessed Value:	32,117,123	12,882,799	Railroads and Utilities:	2,405,658
Taxable Value:	12,649,323	Taxable Value:	2,890,693	1,288,382	Total Taxable Value:	19,205,200
Williams County		Woodland Acres: 0.00				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	47,288,256	
Acres:	1,216,084.67	Land:	40,548,842	36,277,428	No. of Homestead Credits:	172
T and F Per Acre:	184.88	Structures:	518,407,728	181,549,360	Homestead Credit Amount:	290,820
True and Full Value:	224,831,432	True and Full Value:	558,956,570	217,826,788	Subtotal Real Property:	46,997,436
Assessed Value:	112,415,716	Assessed Value:	279,478,285	108,913,394	Railroads and Utilities:	4,714,748
Taxable Value:	11,242,144	Taxable Value:	25,154,504	10,891,608	Total Taxable Value:	51,712,184
State Totals		Woodland Acres: 20,451.41				
Agricultural		Residential	Commercial	Subtotal Taxable Values:	1,905,137,532	
Acres:	39,824,294.08	Land:	2,643,067,836	1,957,525,429	No. of Homestead Credits:	3,159
T and F Per Acre:	282.32	Structures:	16,646,658,430	7,540,477,201	Homestead Credit Amount:	4,788,971
True and Full Value:	11,243,270,596	True and Full Value:	19,289,726,266	9,498,002,630	Subtotal Real Property:	1,900,348,561
Assessed Value:	5,621,643,985	Assessed Value:	9,644,869,537	4,749,002,162	Railroads and Utilities:	102,220,123
Taxable Value:	562,174,817	Taxable Value:	868,060,750	474,901,965	Total Taxable Value:	2,002,568,684

**2008 Taxable Valuations of Railroad and Utility Companies
Assessed by the State Board of Equalization**

County	Railroad	Pipeline	Electric and Gas	Miscel- laneous	Total
Adams	179,482	0	181,744	0	361,226
Barnes	1,300,452	4,059,011	107,073	0	5,466,536
Benson	260,500	352,552	91,681	0	704,733
Billings	420,776	1,558,595	10,232	0	1,989,603
Bottineau	83,386	1,868,600	153,449	0	2,105,435
Bowman	177,410	2,125,370	140,821	0	2,443,601
Burke	366,036	272,006	56,728	0	694,770
Burleigh	797,346	651,105	2,921,665	0	4,370,116
Cass	2,353,689	716,344	3,821,176	12,320	6,903,529
Cavalier	85,072	21,384	3,329,743	0	3,436,199
Dickey	121,148	66,593	1,248,459	0	1,436,200
Divide	128,731	114,190	44,423	0	287,344
Dunn	0	4,906,210	71,587	0	4,977,797
Eddy	343,928	314,466	57,890	0	716,284
Emmons	25,897	1,927,956	81,101	0	2,034,954
Foster	568,843	1,659,508	66,750	0	2,295,101
Golden Valley	439,538	539,952	42,171	0	1,021,661
Grand Forks	590,858	388,984	2,084,916	0	3,064,758
Grant	0	0	54,681	0	54,681
Griggs	382,333	70,527	51,687	0	504,547
Hettinger	0	14,136	77,835	0	91,971
Kidder	569,008	151,066	68,952	0	789,026
LaMoure	234,413	63,108	950,594	0	1,248,115
Logan	68,562	0	46,581	0	115,143
McHenry	1,197,002	3,978,400	332,325	0	5,507,727
McIntosh	19,178	1,699,541	121,851	0	1,840,570
McKenzie	14,650	5,485,287	54,304	0	5,554,241
McLean	188,829	54,665	253,836	0	497,330
Mercer	90,426	162,909	320,447	0	573,782
Morton	1,335,560	5,268,012	651,264	0	7,254,836
Mountrail	890,775	560,536	129,184	0	1,580,495
Nelson	242,244	49,007	73,453	0	364,704
Oliver	80,978	117,579	1,448,728	0	1,647,285
Pembina	90,717	1,620,293	175,359	0	1,886,369
Pierce	414,428	1,413,298	172,922	0	2,000,648
Ramsey	313,075	251,998	311,752	0	876,825
Ransom	355,036	1,644,585	92,015	0	2,091,636
Renville	67,586	349,641	46,054	0	463,281
Richland	593,587	3,219,814	750,986	0	4,564,387
Rolette	32,211	0	129,958	0	162,169
Sargent	276,875	0	136,275	0	413,150
Sheridan	45,801	0	131,082	0	176,883
Sioux	1,621	0	4,980	0	6,601
Slope	36,532	14,307	22,401	0	73,240
Stark	1,140,887	673,969	506,354	0	2,321,210
Steele	106,215	6,566	41,263	0	154,044
Stutsman	1,335,342	1,293,642	823,407	0	3,452,391
Towner	62,252	0	24,814	0	87,066
Traill	329,737	18,659	182,848	0	531,244
Walsh	197,660	15,387	130,475	0	343,522
Ward	1,733,432	767,404	1,059,915	0	3,560,751
Wells	769,292	1,505,902	130,464	0	2,405,658
Williams	1,196,714	2,988,127	529,907	0	4,714,748
Total	22,656,050	55,001,191	24,550,562	12,320	102,220,123

2008 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
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Total:	8,400,000.00

**2008 Abstract of Land Valuations Subject to In-Lieu Payments
From the State Game and Fish Department on Land Owned or Leased By It**

County	Total Acres	True and Full Value	Average True and Value per Acre	Assessed Value	Taxable Value
Adams	146.33	8,596	58.74	4,298	430
Barnes	1,803.74	311,930	172.94	155,965	15,597
Benson	1,342.51	184,512	137.44	92,256	9,226
Bottineau	2,111.80	301,100	142.58	150,550	15,055
Bowman	1,021.22	174,270	170.65	87,135	8,714
Burke	465.93	53,600	115.04	26,800	2,680
Burleigh	11,611.67	2,192,386	188.81	1,096,193	109,619
Cass	1,613.90	434,700	269.35	217,350	21,735
Cavalier	8,578.97	1,825,800	212.82	912,900	91,290
Dickey	3,578.47	902,060	252.08	451,030	45,103
Divide	1,748.09	241,200	137.98	120,600	12,060
Dunn	7,519.63	534,900	71.13	267,450	26,745
Eddy	1,428.86	212,323	148.60	106,162	10,616
Emmons	1,203.00	238,790	198.50	119,395	11,940
Foster	631.75	177,084	280.31	88,542	8,854
Golden Valley	134.80	15,700	116.47	7,850	785
Grand Forks	4,319.41	692,000	160.21	346,000	34,600
Grant	322.00	30,900	95.96	15,450	1,545
Griggs	102.95	21,978	213.48	10,989	1,099
Hettinger	1,173.57	201,210	171.45	100,605	10,061
Kidder	4,263.67	695,400	163.10	347,700	34,770
LaMoure	1,620.55	429,100	264.79	214,550	21,455
Logan	597.80	89,400	149.55	44,700	4,470
McHenry	1,155.34	108,749	94.13	54,375	5,438
McIntosh	2,446.21	418,175	170.95	209,088	20,909
McKenzie	9,281.38	1,918,981	206.76	959,491	95,949
McLean	18,847.76	4,997,300	265.14	2,498,650	249,865
Mercer	5,759.56	935,840	162.48	467,920	46,792
Morton	6,923.80	1,124,200	162.37	562,100	56,210
Mountrail	4,716.89	901,200	191.06	450,600	45,060
Nelson	1,509.82	286,924	190.04	143,462	14,346
Oliver	720.94	129,600	179.77	64,800	6,480
Pembina	6,041.16	1,036,495	171.57	518,248	51,825
Pierce	1,593.50	132,939	83.43	66,470	6,647
Ramsey	376.15	89,581	238.15	44,791	4,479
Ransom	821.21	81,500	99.24	40,750	4,075
Richland	3,807.76	808,600	212.36	404,300	40,430
Rolette	7,466.23	1,230,271	164.78	615,136	61,514
Sargent	2,108.49	798,793	378.85	399,397	39,940
Sheridan	26,389.41	5,361,922	203.18	2,680,961	268,096
Slope	977.60	152,847	156.35	76,424	7,642
Stark	2.40	17,800	7,416.67	8,900	890
Steele	1,449.58	545,214	376.12	272,607	27,261
Stutsman	118.20	28,600	241.96	14,300	1,430
Towner	343.10	92,986	271.02	46,493	4,649
Walsh	1,119.99	489,300	436.88	244,650	24,465
Ward	40.00	6,000	150.00	3,000	300
Wells	11,646.74	3,142,740	269.84	1,571,370	157,137
Williams	3,561.12	387,430	108.79	193,715	19,372
Total	176,564.96	35,192,926	199.32	17,596,468	1,759,649

**2008 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	111,700	413.70	55,850	5,585
Benson	1,627.90	505,672	310.63	252,836	25,284
Billings	51.40	10,236	199.14	5,118	512
Bottineau	1,083.34	326,400	301.29	163,200	16,320
Bowman	140.50	24,495	174.34	12,248	1,225
Burke	176.50	37,100	210.20	18,550	1,855
Burleigh	2,965.67	318,815	107.50	159,408	15,941
Cavalier	179.80	68,516	381.07	34,258	3,426
Dickey	839.50	192,841	229.71	96,421	9,642
Divide	362.50	55,600	153.38	27,800	2,780
Eddy	701.00	126,070	179.84	63,035	6,304
Emmons	421.00	106,641	253.30	53,321	5,332
Foster	193.80	66,621	343.76	33,311	3,331
Golden Valley	199.00	50,000	251.26	25,000	2,500
Grant	719.10	111,600	155.19	55,800	5,580
Griggs	437.00	146,396	335.00	73,198	7,320
Kidder	276.00	40,000	144.93	20,000	2,000
LaMoure	320.00	110,100	344.06	55,050	5,505
Logan	402.50	91,400	227.08	45,700	4,570
McHenry	1,503.10	294,458	195.90	147,229	14,723
McLean	606.40	192,100	316.79	96,050	9,605
Mercer	542.00	100,118	184.72	50,059	5,006
Morton	517.94	82,100	158.51	41,050	4,105
Mountrail	669.90	135,700	202.57	67,850	6,785
Nelson	654.10	200,725	306.87	100,363	10,036
Oliver	118.00	29,082	246.46	14,541	1,454
Pierce	945.18	226,616	239.76	113,308	11,331
Ramsey	541.00	131,209	242.53	65,605	6,561
Ransom	124.00	30,200	243.55	15,100	1,510
Renville	25.00	8,014	320.56	4,007	401
Richland	30.00	19,500	650.00	9,750	975
Sargent	182.00	95,373	524.03	47,687	4,769
Sheridan	793.30	142,601	179.76	71,301	7,130
Sioux	120.00	17,546	146.22	8,773	877
Slope	35.00	7,570	216.29	3,785	379
Stark	48.00	11,500	239.58	5,750	575
Stutsman	1,413.46	412,800	292.05	206,400	20,640
Towner	1,603.93	403,046	251.29	201,523	20,152
Ward	160.00	12,800	80.00	6,400	640
Wells	230.00	74,140	322.35	37,070	3,707
Williams	65.00	7,654	117.75	3,827	383
Total	22,293.82	5,135,055	230.34	2,567,532	256,755

**2008 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	969,058	108.20	484,529	48,453
Total	8,956.47	969,058	108.20	484,529	48,453

**2008 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	344,700	164.55	172,350	17,235
Ransom	2,102.88	479,400	227.97	239,700	23,970
Sheridan	10,115.63	1,044,970	103.30	522,485	52,249
Total	14,313.27	1,869,070	130.58	934,535	93,454

**2008 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	439.27	134,822	306.92	67,411	6,741
Total	439.27	134,822	306.92	67,411	6,741

**2008 Abstract of Valuations of Carbon Dioxide Pipeline Property
Other than Land Subject to In-Lieu Payments**

County	True and Full Value	Assessed Value	Taxable Value
Divide	4,128,250	2,064,125	206,413
Dunn	5,791,090	2,895,545	289,554
McKenzie	4,074,240	2,037,120	203,712
Mercer	18,305,580	9,152,790	915,279
Williams	5,106,840	2,553,420	255,342
Total	37,406,000	18,703,000	1,870,300

**2008 Abstract of Valuations Subject to In-Lieu Payments on Property
Owned by Workforce Safety and Insurance**

County	True and Full Value	Assessed Value	Taxable Value
Burleigh	12,998,900	6,499,450	649,945
Total	12,998,900	6,499,450	649,945

Apportionment of 2008 Taxable Value of Railroads per Mile of Track

Railroad	Taxable Value per Mile	Mileage	Total Taxable Valuation
Burlington Northern Santa Fe Railway Co.			
Main Line			
Casselton Junction to Nolan	11,360	21.34	242,419
Fargo Conn. Jct.	2,028	1.47	2,981
Fargo to Grand Forks Junction	9,363	76.09	712,437
Fargo to Montana State Line	18,538	367.11	6,805,552
Fargo-Surrey Line	13,204	225.73	2,980,564
Grand Forks to Norwich	6,872	194.26	1,334,916
Ortonville to Terry	3,770	102.50	386,409
Surrey to Montana Line	17,176	156.48	2,687,670
Valley City Low Line	1,963	5.13	10,072
Wahpeton to Casselton	1,844	0.57	1,051
West Fargo Conn. to J.Y. Jct.	2,134	2.71	5,782
Subtotal Main Line		1,153.39	15,169,853
Branch Line			
Berthold to Crosby	218	48.30	105,549
Casselton Branch	1,969	0.13	256
Casselton to Blanchard	1,599	14.19	22,683
Churchs Ferry to Rolla	1,316	47.77	62,885
Cooperstown Branch	1,332	7.10	9,459
Devils Lake to Rock Lake	799	0.90	719
Erie Junction to Clifford	855	18.09	15,464
Fargo and Southwestern Branch	2,015	8.72	17,574
Grand Forks to Intl. Bndry. - Neche	2,180	38.64	84,254
Granville to Lorain	650	5.25	3,412
James River Branch	1,844	1.24	2,287
Lakota to Sarles	1,324	3.74	4,953
Larimore to Hannah	1,870	51.46	96,248
Larimore to Mayville	1,639	33.80	55,401
Mandan North Line	2,536	78.39	198,782
Minnewaukan Branch	1,427	0.48	685
Niobe Branch	812	21.46	17,422
Nolan to Warwick	1,871	66.46	124,315
Portland Junction to Portland	1,379	4.68	6,452
Red River Branch	3,057	37.47	114,555
Rugby to Westhope	1,323	42.36	56,034
Stanley Northwest Branch	1,659	30.00	49,760
York to Wolford	773	14.40	11,130
Subtotal Branch Line		575.03	1,060,279
Second Track			
Cass County	1,854	31.94	59,205
Stutsman County	1,854	12.10	22,429
Ward County	1,717	12.78	21,948
Williams County	1,717	16.18	27,788
Subtotal Second Track		73.00	131,370
Side Track			
Side Track (Varied values per mile)	1,271	581.23	738,498
Subtotal Side Track		581.23	738,498
Total Burlington Northern Santa Fe Railway Co.		2,382.65	17,100,000

Apportionment of 2008 Taxable Value of Railroads per Mile of Track

Railroad	Taxable Value per Mile	Mileage	Total Taxable Valuation
Soo Line Railroad Co.			
Main Line			
Minnesota State Line to Portal	8,397	352.67	2,961,310
Subtotal Main Line		352.67	2,961,310
Branch Line			
Drake - Max Line	920	45.46	41,842
F&V Jct. - SD Line	411	8.68	3,567
Flaxton to Montana Line	921	0.57	525
Max - New Town	604	64.43	38,912
Prairie Junction - Plaza	289	1.41	408
Subtotal Branch Line		120.55	85,254
Side Track			
Side Track (Varied values per mile)	759	98.04	74,436
Subtotal Side Track		98.04	74,436
Total Soo Line Railroad Co.		571.26	3,121,000
Dakota, Missouri Valley & Western Railroad			
Branch Line			
Berthold to Crosby	2,323	10.56	24,532
Flaxton - Montana State Line	2,323	80.73	187,548
Hankinson to Oakes	3,120	49.57	154,646
Hankinson to Rutland (South Dakota Railway Authority)	1,474	11.87	17,502
Linton Branch	1,152	13.01	14,991
Max to Washburn	2,598	49.38	128,269
Rutland to SD Line (South Dakota Railway Authority)	1,474	10.52	15,509
Washburn to Oakes	1,553	170.40	264,601
Subtotal Branch Line		396.04	807,598
Side Track			
Side Track (Varied values per mile)	195	28.78	5,602
Subtotal Side Track		28.78	5,602
Total Dakota, Missouri Valley & Western Railroad		424.82	813,200
Dakota Northern Railroad			
Branch Line			
Grafton to Intl. Bndry. - Morden	623	48.24	30,054
Grand Forks to Intl. Bndry. - Neche	412	21.31	8,788
Subtotal Branch Line		69.55	38,842
Side Track			
Side Track (Varied values per mile)	57	14.99	858
Subtotal Side Track		14.99	858
Total Dakota Northern Railroad		84.54	39,700

Apportionment of 2008 Taxable Value of Railroads per Mile of Track

Railroad	Taxable Value per Mile	Mileage	Total Taxable Valuation
Northern Plains Railroad			
Branch Line			
Fordville to Drake	348	53.68	18,670
Gilby Subdivision	385	20.09	7,727
Kenmare to Minn.	737	250.72	184,859
Lakota to Sarles	341	69.16	23,618
Mohall Line	402	13.89	5,583
Subtotal Branch Line		407.54	240,457
Side Track			
Side Track (Varied values per mile)	55	27.30	1,493
Subtotal Side Track		27.30	1,493
Total Northern Plains Railroad		434.84	241,950
Red River Valley & Western Railroad			
Branch Line			
Addison West Branch	1,085	11.79	12,794
Fargo and Southwestern Branch	3,578	100.40	359,269
Hankinson to Rutland (Rutland)	338	11.83	4,003
James River Branch	3,268	46.49	151,935
Minnewaukan Branch	2,513	79.46	199,689
Oakes Branch	2,333	15.30	35,693
Oberon Branch	1,384	15.82	21,889
Sykeston Branch	1,384	28.63	39,613
Tintah Jct. to Hankinson (Rutland)	950	8.30	7,881
Wahpeton to Casselton	3,268	54.62	178,511
Wahpeton to Moorhead	3,335	6.02	20,076
Wahpeton to Oakes	3,479	72.53	252,364
Wilton Branch	1,384	21.54	29,802
Subtotal Branch Line		472.73	1,313,519
Side Track			
Side Track (Varied values per mile)	281	42.75	12,031
Subtotal Side Track		42.75	12,031
Total Red River Valley & Western Railroad		515.48	1,325,550
Yellowstone Valley Railroad			
Branch Line			
Fairview East Branch	1,289	0.74	954
Snowdon-Sidney Branch	1,551	8.66	13,428
Subtotal Branch Line		9.40	14,382
Side Track			
Side Track (Varied values per mile)	155	1.73	268
Subtotal Side Track		1.73	268
Total Yellowstone Valley Railroad		11.13	14,650

Taxable Valuation of All Classes of Property for the Years 2007 and 2008

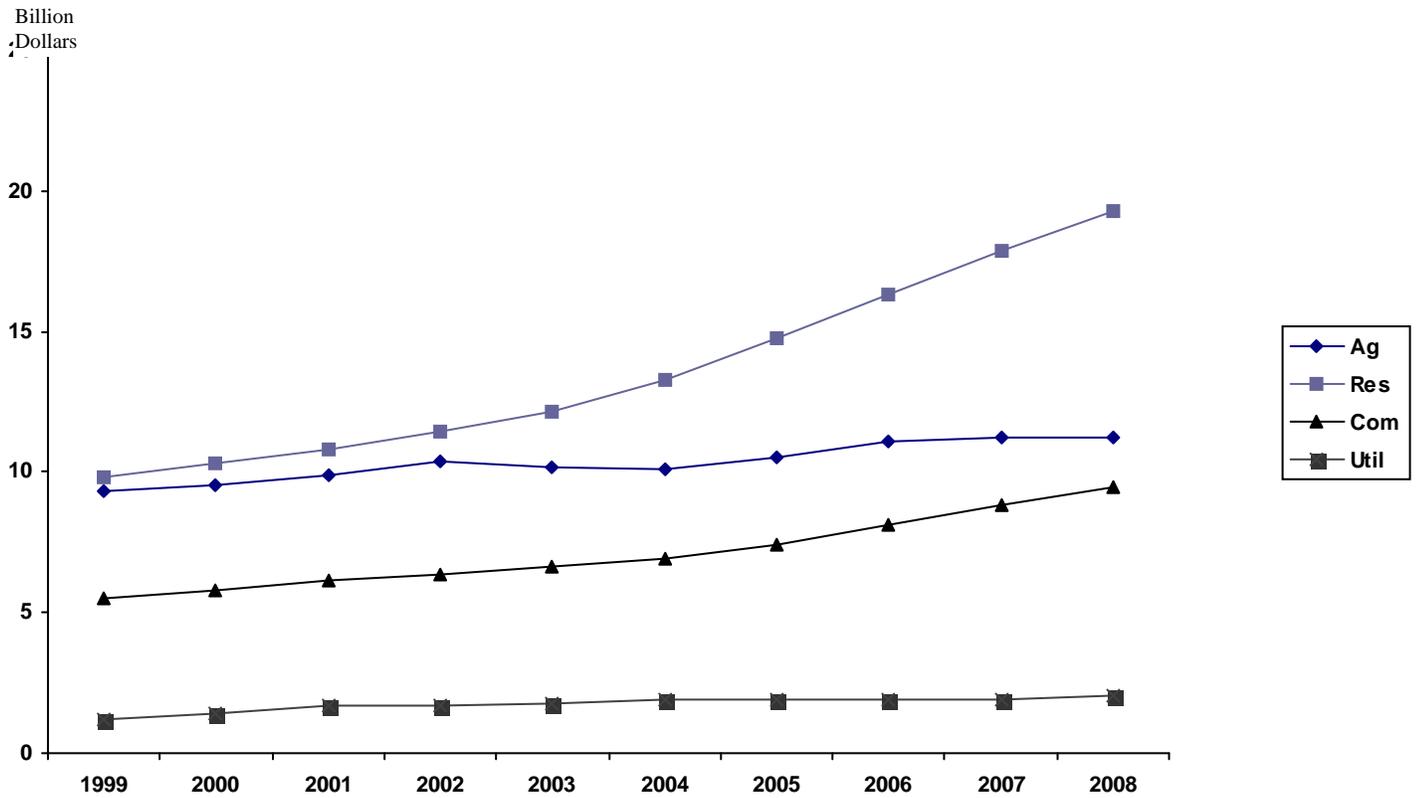
2007			
	<u>Acres</u>	<u>Valuation</u>	<u>Percent of Total</u>
Real Estate			
Agricultural Lands:	39,837,415.41	562,412,766	29.61
Other Real Estate			
Commercial Property		442,175,515	23.28
Residential Property		<u>803,557,254</u>	<u>42.31</u>
Total Taxable Value of Other Real Estate		1,245,732,769	65.59
Less Homestead Credit Allowance		<u>-4,666,209</u>	<u>-0.25</u>
Total Taxable Value of Real Estate		<u>1,803,479,326</u>	<u>94.96</u>
Public Utility Property			
Railroads		19,679,850	1.04
Pipelines		54,793,611	2.89
Electric, Gas, Heating and Water		21,254,117	1.12
Telecommunicaitons		0	0.00
Mobile Radio		0	0.00
Miscellaneous		<u>12,320</u>	<u>0.00</u>
Total Value of Public Utilities		<u>95,739,898</u>	<u>5.04</u>
Total Taxable Value of all Property		1,899,219,224	100.00

2008			
	<u>Acres</u>	<u>Valuation</u>	<u>Percent of Total</u>
Real Estate			
Agricultural Lands:	39,824,294.08	562,174,817	28.07
Other Real Estate			
Commercial Property		474,901,965	23.71
Residential Property		<u>868,060,750</u>	<u>43.35</u>
Total Taxable Value of Other Real Estate		1,342,962,715	67.06
Less Homestead Credit Allowance		<u>-4,788,971</u>	<u>-0.24</u>
Total Taxable Value of Real Estate		<u>1,900,348,561</u>	<u>94.90</u>
Public Utility Property			
Railroads		22,656,050	1.13
Pipelines		55,001,191	2.75
Electric, Gas, Heating and Water		24,550,562	1.23
Telecommunicaitons		0	0.00
Mobile Radio		0	0.00
Miscellaneous		<u>12,320</u>	<u>0.00</u>
Total Value of Public Utilities		<u>102,220,123</u>	<u>5.10</u>
Total Taxable Value of all Property		2,002,568,684	100.00

**Summary of True and Full, Assessed, and Taxable Valuations
as Equalized by the State Board of Equalization, 1999 - 2008**

Agricultural Property					
Year	Acres	T and F per Acre	True and Full Value	Assessed Value	Taxable Value
1999	39,978,778.79	233.35	9,328,939,401	4,665,425,494	466,553,586
2000	39,920,671.67	239.70	9,568,978,189	4,784,480,392	478,459,168
2001	39,952,774.66	247.54	9,889,771,756	4,944,877,465	494,498,218
2002	39,923,486.43	259.62	10,364,740,626	5,182,364,678	518,246,497
2003	39,916,113.01	255.00	10,178,436,635	5,089,216,899	508,931,085
2004	39,906,466.97	253.19	10,103,880,708	5,051,943,935	505,203,877
2005	39,868,111.60	263.95	10,523,314,929	5,261,665,753	526,176,039
2006	39,887,856.08	277.95	11,086,828,502	5,543,423,300	554,352,482
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
Residential Property					
	Lots and Tracts	Structures	True and Full Value	Assessed Value	Taxable Value
1999	1,526,555,423	8,313,034,172	9,839,589,595	4,919,802,129	442,800,384
2000	1,574,246,841	8,769,287,801	10,343,534,642	5,171,762,873	465,478,058
2001	1,615,227,199	9,190,432,292	10,805,659,491	5,402,829,013	486,273,773
2002	1,667,946,290	9,779,948,514	11,447,894,804	5,723,948,480	515,174,223
2003	1,754,100,207	10,418,725,731	12,172,825,938	6,086,414,411	547,796,624
2004	2,012,130,425	11,290,503,866	13,302,634,291	6,651,261,703	598,635,727
2005	2,163,374,060	12,566,693,765	14,730,067,825	7,365,011,003	662,871,651
2006	2,343,054,215	13,978,244,139	16,321,298,354	8,160,652,694	734,479,950
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
Commercial Property					
	Lots and Tracts	Structures	True and Full Value	Assessed Value	Taxable Value
1999	1,053,819,929	4,429,611,978	5,483,431,907	2,741,702,894	274,171,787
2000	1,098,903,457	4,711,921,112	5,810,824,569	2,905,412,128	290,542,955
2001	1,178,573,753	4,966,475,711	6,145,049,464	3,072,524,937	307,254,027
2002	1,213,242,885	5,116,464,113	6,329,706,998	3,164,853,520	316,486,820
2003	1,281,939,193	5,357,220,175	6,639,159,368	3,319,578,033	331,959,299
2004	1,362,919,561	5,580,769,043	6,943,688,604	3,471,845,380	347,186,115
2005	1,433,989,866	5,995,611,512	7,429,601,378	3,714,801,744	371,952,526
2006	1,568,091,761	6,545,677,295	8,113,769,056	4,056,885,389	405,690,117
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
	Total Taxable Value of Real Property	Homestead Credit Allowance	Taxable Value After Homestead Credit	Railroads and Public Utilities	Total Taxable Value of all Property
1999	1,183,525,757	3,905,023	1,179,620,734	60,444,428	1,240,065,162
2000	1,234,480,181	3,688,162	1,230,792,019	71,479,133	1,302,271,152
2001	1,288,026,018	3,435,301	1,284,590,717	85,649,895	1,370,240,612
2002	1,349,907,540	3,377,196	1,346,530,344	85,620,066	1,432,150,410
2003	1,388,687,008	3,249,291	1,385,437,717	89,408,777	1,474,846,494
2004	1,451,025,719	3,222,402	1,447,803,317	93,701,514	1,541,504,831
2005	1,561,000,216	3,819,970	1,557,180,246	94,667,781	1,651,848,027
2006	1,694,522,549	3,964,396	1,690,558,153	96,656,983	1,787,215,136
2007	1,808,145,535	4,666,209	1,803,479,326	95,739,898	1,899,219,224
2008	1,905,137,532	4,788,971	1,900,348,561	102,220,123	2,002,568,684

True and Full Values



<u>Year</u>	Agricultural	Residential	Commercial	Utilities
	(Billions of Dollars)			
1999	9.329	9.840	5.483	1.209
2000	9.569	10.344	5.811	1.430
2001	9.890	10.806	6.145	1.713
2002	10.365	11.448	6.330	1.712
2003	10.178	12.173	6.639	1.788
2004	10.104	13.303	6.944	1.874
2005	10.523	14.730	7.430	1.893
2006	11.087	16.321	8.114	1.933
2007	11.248	17.855	8.843	1.915
2008	11.243	19.290	9.498	2.044

**Summary of Taxable Valuations of Railroad and Utility Property
Assessed by the State Board of Equalization, 1989 to 2008**

Year	Railroads	Pipelines	Electric, Gas Heat and Water	Telecom- munications	Tele- graph	Mobile Radio	Miscel- laneous	Total
1989	10,866,370	31,642,520	17,006,500	18,504,812	11,400	12,000	32,500	78,076,102
1990	10,950,050	30,404,380	17,110,900	19,262,939	4,900	49,500	24,500	77,807,169
1991	10,718,340	31,260,230	17,218,201	18,827,000	2,990	79,170	23,200	78,129,131
1992	9,862,700	31,229,500	17,203,396	18,246,800	0	136,840	18,400	76,697,636
1993	10,809,900	31,451,400	17,586,400	16,374,702	0	403,910	17,700	76,644,012
1994	16,079,100	29,826,200	17,482,600	19,236,208	0	641,250	12,600	83,277,958
1995	9,870,500	28,385,000	16,556,039	16,140,802	0	797,598	15,700	71,765,639
1996	11,041,100	26,934,760	17,386,300	17,242,896	0	1,432,280	13,600	74,050,936
1997	14,168,200	25,619,900	18,190,030	13,845,199	0	1,955,320	13,200	73,791,849
1998	14,262,400	25,601,140	17,801,890	0	0	0	12,100	57,677,530
1999	15,134,450	27,647,610	17,651,168	0	0	0	11,200	60,444,428
2000	16,574,450	36,033,913	18,859,470	0	0	0	11,300	71,479,133
2001	17,266,600	49,500,592	18,869,903	0	0	0	12,800	85,649,895
2002	17,597,200	50,439,009	17,572,557	0	0	0	11,300	85,620,066
2003	18,682,800	52,145,127	18,569,600	0	0	0	11,250	89,408,777
2004	18,093,100	54,036,879	21,560,135	0	0	0	11,400	93,701,514
2005	17,821,900	54,894,227	21,938,179	0	0	0	13,475	94,667,781
2006	18,797,100	54,526,939	23,321,544	0	0	0	11,400	96,656,983
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

Ratio of Taxable Valuation of Each Class of Property to Total Property Taxable Valuation 1989 to 2008

Percent of Total Taxable Valuation

Year	Ag Land	Commercial	Residential	H'stead Credit	Railroads	Pipelines	Electric, Gas, etc.	Telecommunications	Telegraph	Mobile Radio	Misc.
1989	42.64	20.89	28.90	0.54	1.13	3.28	1.77	1.92	0.00	0.00	0.00
1990	41.97	21.23	29.26	0.56	1.15	3.16	1.78	2.00	0.00	0.01	0.00
1991	40.77	21.58	29.93	0.53	1.13	3.31	1.82	1.99	0.00	0.01	0.00
1992	40.10	21.97	30.34	0.51	1.04	3.30	1.82	1.93	0.00	0.01	0.00
1993	39.52	22.04	30.96	0.47	1.12	3.27	1.83	1.70	0.00	0.04	0.00
1994	38.67	21.75	31.70	0.44	1.61	2.98	1.75	1.92	0.00	0.06	0.00
1995	38.42	22.14	32.96	0.43	0.95	2.73	1.59	1.55	0.00	0.08	0.00
1996	39.23	21.43	33.07	0.39	0.99	2.42	1.56	1.55	0.00	0.13	0.00
1997	38.95	21.33	33.68	0.35	1.23	2.22	1.57	1.20	0.00	0.17	0.00
1998	38.97	21.84	34.69	0.32	1.19	2.14	1.49				0.00
1999	37.62	22.11	35.71	0.31	1.22	2.23	1.42				0.00
2000	36.74	22.31	35.74	0.28	1.27	2.77	1.45				0.00
2001	36.09	22.42	35.49	0.25	1.26	3.61	1.38				0.00
2002	36.19	22.10	35.97	0.24	1.23	3.52	1.23				0.00
2003	34.51	22.51	37.14	0.22	1.27	3.54	1.26				0.00
2004	32.77	22.52	38.83	0.21	1.17	3.51	1.40				0.00
2005	31.85	22.52	40.13	0.23	1.08	3.32	1.33				0.00
2006	31.02	22.70	41.10	0.22	1.05	3.05	1.30				0.00
2007	29.61	23.28	42.31	0.25	1.04	2.89	1.12				0.00
2008	28.07	23.71	43.35	0.24	1.13	2.75	1.23				0.00

