City of WEST FARGO
www.westfargo.org

Board of Equalization
April 11, 2006
5:30 PM

West Fargo City Hall
800 4th Ave E
West Fargo ND 58078

Overview of Assessment Function

The overall function of the West Fargo Assessment Department is to maintain a record of property ownership boundaries and estimate the value, or appraise all property in West Fargo. This encompasses many varied tasks and responsibilities but all serve toward that overall objective.

Property Ownership Maintenance

This is accomplished by analysis of the various instruments by which property rights may be acquired, transferred, or disposed of. This department collects all such instruments that have been legally recorded and reflects the status of property ownership in the city as of the assessment date: February 1st of each year.

Property Appraisal

This department conducts extensive analysis of the factors affecting the value of all classes of property. Once the forces that affect property value are quantified, new and existing properties are appraised on an individual basis. This is done by appraising all new properties as they are constructed and periodically reappraising existing properties by type or location.

Market forces that affect the value of real estate over broad subclasses of property are dealt with by the Assessment Department through a process called value trending. This involves applying value changes uniformly across various classes of property based upon careful statistical analysis.

Property Taxes

The North Dakota property tax is an *ad valorem* tax. This means, simply, a tax according to value. Property taxes are based on the value of property. The Assessment Department's roll is to make sure that every property is equitably assessed so the property owners pay only their fair share of that tax burden.

Property taxes are an important source of revenue for local governments. It pays for those services that are provided close to home such as schools and roads. Everybody who farms, owns a home or has a business pays property tax.

The *total* amount of the property tax to be collected annually is a product of the various taxing authorities (city, county, school, park) setting their budgets. The budgets indicate how much revenue must come from property taxes which are then levied against the total taxable valuation of property in West Fargo.

Once the budgets are set, the total amount to be collected is divided by the total taxable valuation of all properties in the city. That results in the *mill levy*. To determine an individual property tax liability, the total appraised or market value determined by the assessment office is taken times *assessment factors* and that result is then taken times the mill levy.

For example: The market value of a home is appraised at $100,000.

$100,000 X 50% Assessment Factor = $50,000 or assessed value
$ 50,000 X 9% Residential Factor* = $ 4,500 or taxable value
$ 4,500 X .4551 Mill Levy (2005) = $ 2,048 or Consolidated tax
*Commercial and Agricultural Factors are 10%

In order to assure that there is fairness in the property tax of West Fargo, we must therefore; be concerned with equitable treatment in how we place our values on properties. The major concern in the data collection effort is that all information is collected for each property, notes are thorough and accurate for future use and all contact with the public is professional and courteous.

2006 Taxable Valuation

The taxable valuation is the amount that is considered the tax base of the City of West Fargo. This accounts for the removal of exempt amounts and represents the net assessed value of all property in the city subject to property taxation.

This amount is determined by applying an assessment ratio of 50% to the appraised value of all taxable property, then a factor of 9% is applied to residential and 10% to all other property classes.

The taxable valuation multiplied by the mill levy will determine the total revenue to be received from property taxes.

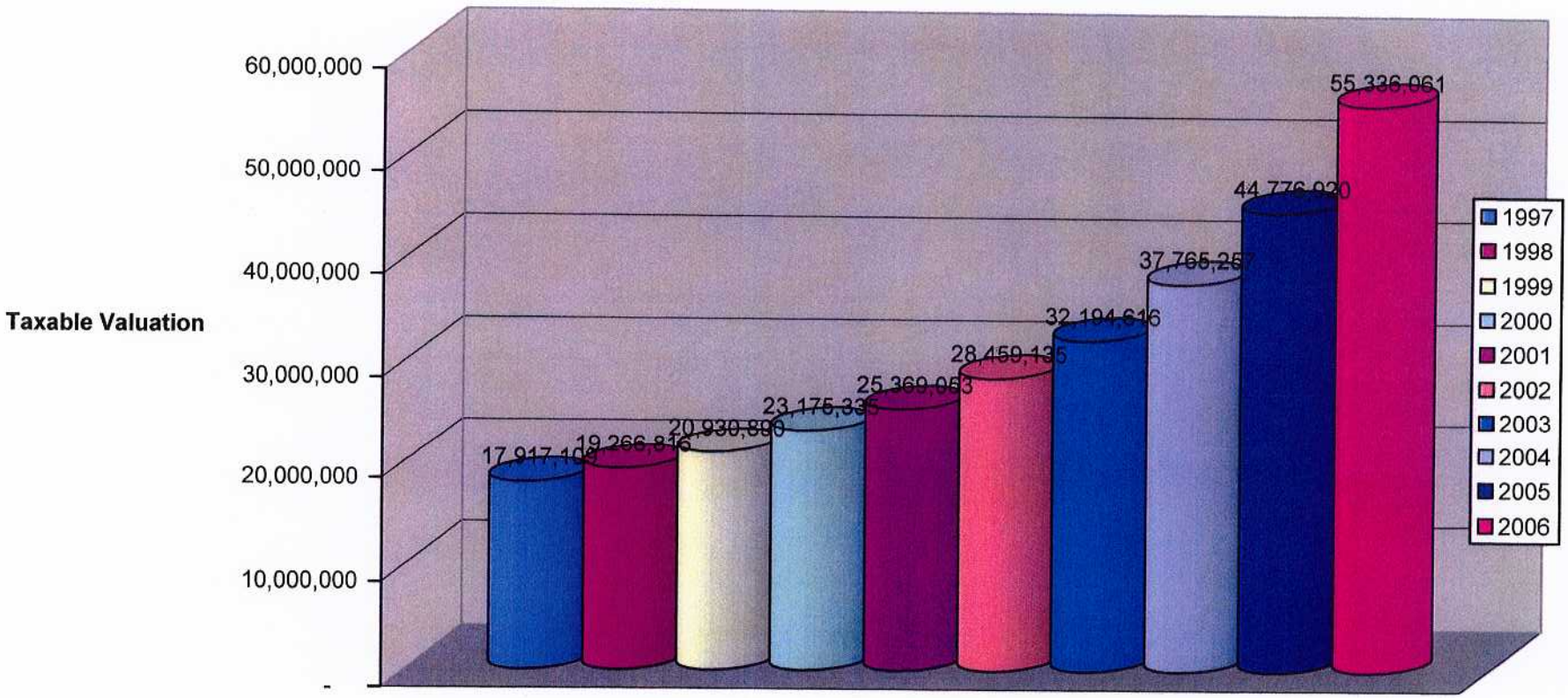
The following projection of the 2006 taxable valuation will vary somewhat from the final amount. Changes will occur between now and when the mill levy is determined in September. Examples of these changes may include errors in assessments or exemptions not previously filed. The adjustment column is for those changes that may occur. The report also contains just an estimate of what utilities such as railroads and pipelines known as corporations assessed by the state may be.

Agricultural	$	20,955
Residential	$	40,736,106
Commercial	$	14,637,545
- TIF	$	(533,545)
- Adjustments (Estimated)	$	(175,000)
+Corporations (Estimated)	$	650,000
Projected Taxable Value	$	55,336,061

Below is a ten-year valuation history for the City of West Fargo:

Year	Taxable Valuation	% Change
1997	17,917,109	7.40%
1998	19,266,816	7.53%
1999	20,930,890	8.64%
2000	23,175,335	10.72%
2001	25,369,053	9.47%
2002	28,459,135	12.18%
2003	32,194,616	13.13%
2004	37,765,257	17.30%
2005	44,776,920	18.57%
2006	55,336,061	23.58%

Ten Year Taxable Valuation History



Major North Dakota City Comparison

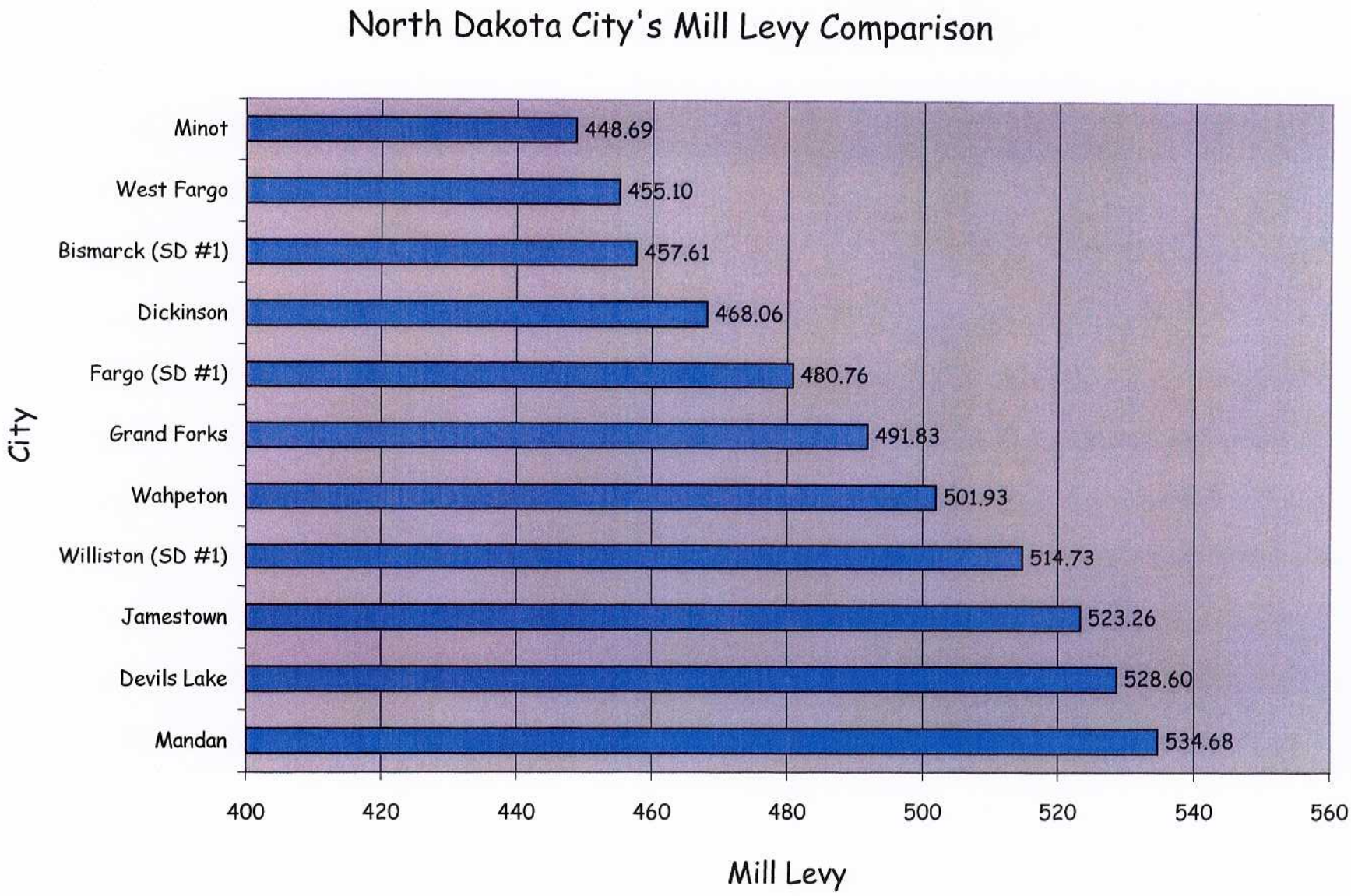
Population info provided by Gazetteer
Taxable Valuation compiled by League of Cities

Population / Taxable Value Comparison

City	Estimated Population	2005 Taxable Valuation	2004 Taxable Valuation	% Increase
Fargo	92,396	$ 244,141,153	$ 225,535,096	8%
Bismarck	56,927	$ 132,395,061	$ 121,589,679	9%
Grand Forks	48,195	$ 109,889,541	$ 98,981,780	11%
Minot	34,544	$ 74,635,946	$ 67,275,118	11%
West Fargo	18,136	$ 44,779,582	$ 37,765,257	19%
Mandan	16,820	$ 28,603,587	$ 25,983,191	10%
Dickinson	15,476	$ 25,124,687	$ 23,128,882	9%
Jamestown	14,978	$ 22,776,920	$ 21,143,257	8%
Williston	11,861	$ 16,087,950	$ 14,893,171	8%
Wahpeton	8,349	$ 11,624,945	$ 11,169,299	4%
Devils Lake	6,723	$ 9,243,966	$ 8,964,420	3%

Mill Levy / Property Tax Comparison

City	2005 Total Mill Levy	2005 City Mill Levy	Est Tax 100,000 Residential	Est Tax 100,000 Commercial
Mandan	534.68	111.20	2,406	2,673
Devils Lake	528.60	128.36	2,379	2,643
Jamestown	523.26	137.01	2,355	2,616
Williston (SD #1)	514.73	105.10	2,316	2,574
Wahpeton	501.93	117.54	2,259	2,510
Grand Forks	491.83	117.73	2,213	2,459
Fargo (SD #1)	480.76	59.25	2,163	2,404
Dickinson	468.06	117.55	2,106	2,340
Bismarck (SD #1)	457.61	98.59	2,059	2,288
West Fargo	455.10	88.76	2,048	2,276
Minot	448.69	126.52	2,019	2,243


North Dakota City's Mill Levy Comparison
Minot
West Fargo
Bismarck (SD #1)
Dickinson
Fargo (SD #1)
Grand Forks
Wahpeton
Williston (SD #1)
Jamestown
Devils Lake
Mandan
448.69
455.10
457.61
468.06
480.76
491.83
501.93
514.73
523.26
528.60
534.68
City
400
420
440
460
480
500
520
540
560
Mill Levy

Mill Levies

The County Auditor calculates the total mill levy each year. This is usually done in late fall after all taxing jurisdictions have reported. That levy appears on the tax bill that property owners receive in December of the same year. The most recent bill is 2005 and the mill levies in West Fargo were 455.10. This illustrates how that levy is broken down:

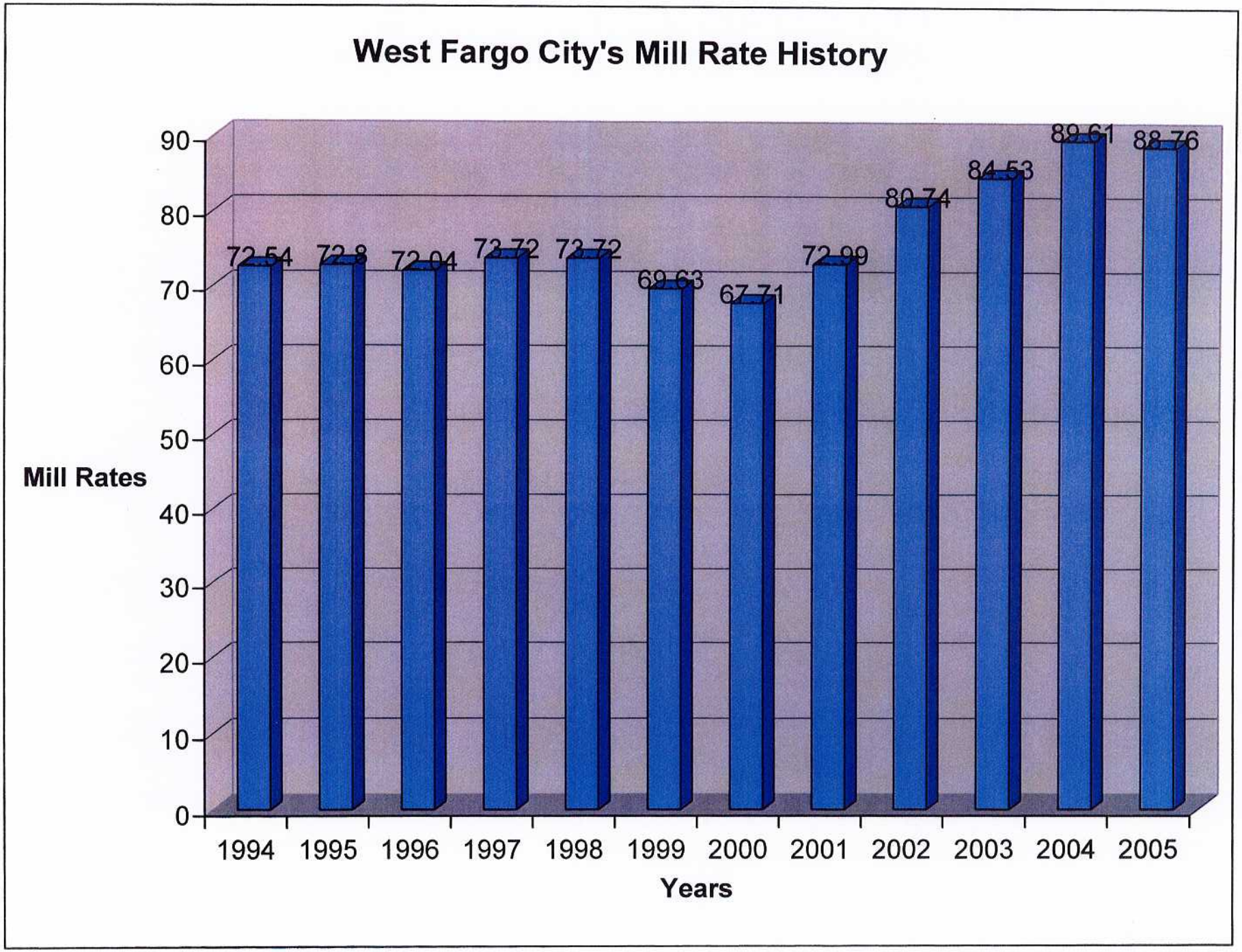
2005 Mill Levy Breakdown

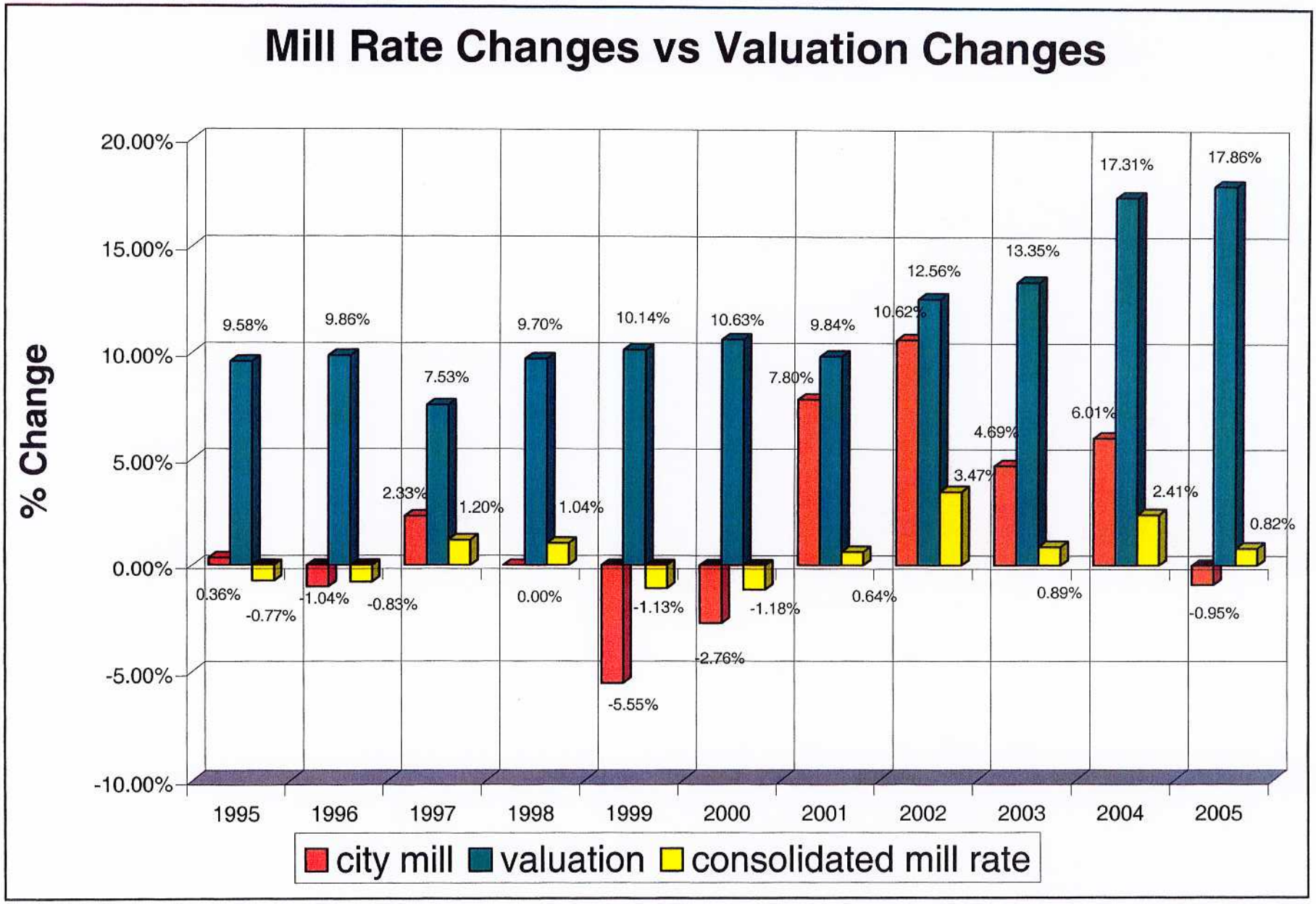
State	1.00
Cass County*	65.66
West Fargo City	88.76
Park District	39.66
School District	254.02
Water District	5.00
Garrison Diversion	1.00

Mill Levies for 1994 - 2005

Year	City	Park	School	County	Garrison	State	Water	Total
1994	72.54	27.74	252.15	67.30	1.00	1.00	5.00	426.73
1995	72.80	27.01	251.66	65.96	1.00	1.00	4.00	423.43
1996	72.04	26.70	251.06	64.12	1.00	1.00	4.00	419.92
1997	73.72	27.34	250.83	66.49	1.00	1.00	4.60	424.98
1998	73.72	27.79	249.02	72.39	1.00	1.00	4.50	429.42
1999	69.63	28.23	249.02	71.17	1.00	1.00	4.50	424.55
2000	67.71	26.72	249.02	69.07	1.00	1.00	5.00	419.52
2001	72.99	27.19	249.02	66.02	1.00	1.00	5.00	422.22
2002	80.74	26.76	254.02	68.36	1.00	1.00	5.00	436.88
2003	84.53	26.45	254.02	68.76	1.00	1.00	5.00	440.76
2004	89.61	32.08	254.02	68.67	1.00	1.00	5.00	451.38
2005	88.76	39.66	254.02	65.66	1.00	1.00	5.00	455.10

*County Mill rate includes all other mill rates such as Weed, Vector and Soil Districts


West Fargo City's Mill Rate History
Mill Rates
90
80
70
60
50
40
30
20
10
0
72.54
72.8
72.04
73.72
73.72
69.63
67.71
72.99
80.74
84.53
89.61
88.76
1994
1995
1996
1997
1998
1999
2000
2001
2002
2003
2004
2005
Years


Mill Rate Changes vs Valuation Changes
% Change
20.00%
15.00%
10.00%
5.00%
0.00%
-5.00%
-10.00%
1995
1996
1997
1998
1999
2000
2001
2002
2003
2004
2005
9.58%
9.86%
7.53%
9.70%
10.14%
10.63%
9.84%
12.56%
13.35%
17.31%
17.86%
0.36%
-0.77%
-1.04%
-0.83%
2.33%
1.20%
0.00%
1.04%
-5.55%
-1.13%
-2.76%
-1.18%
7.80%
0.64%
10.62%
3.47%
4.69%
0.89%
6.01%
2.41%
-0.95%
0.82%
city mill
valuation
consolidated mill rate

2006 Exempt Properties

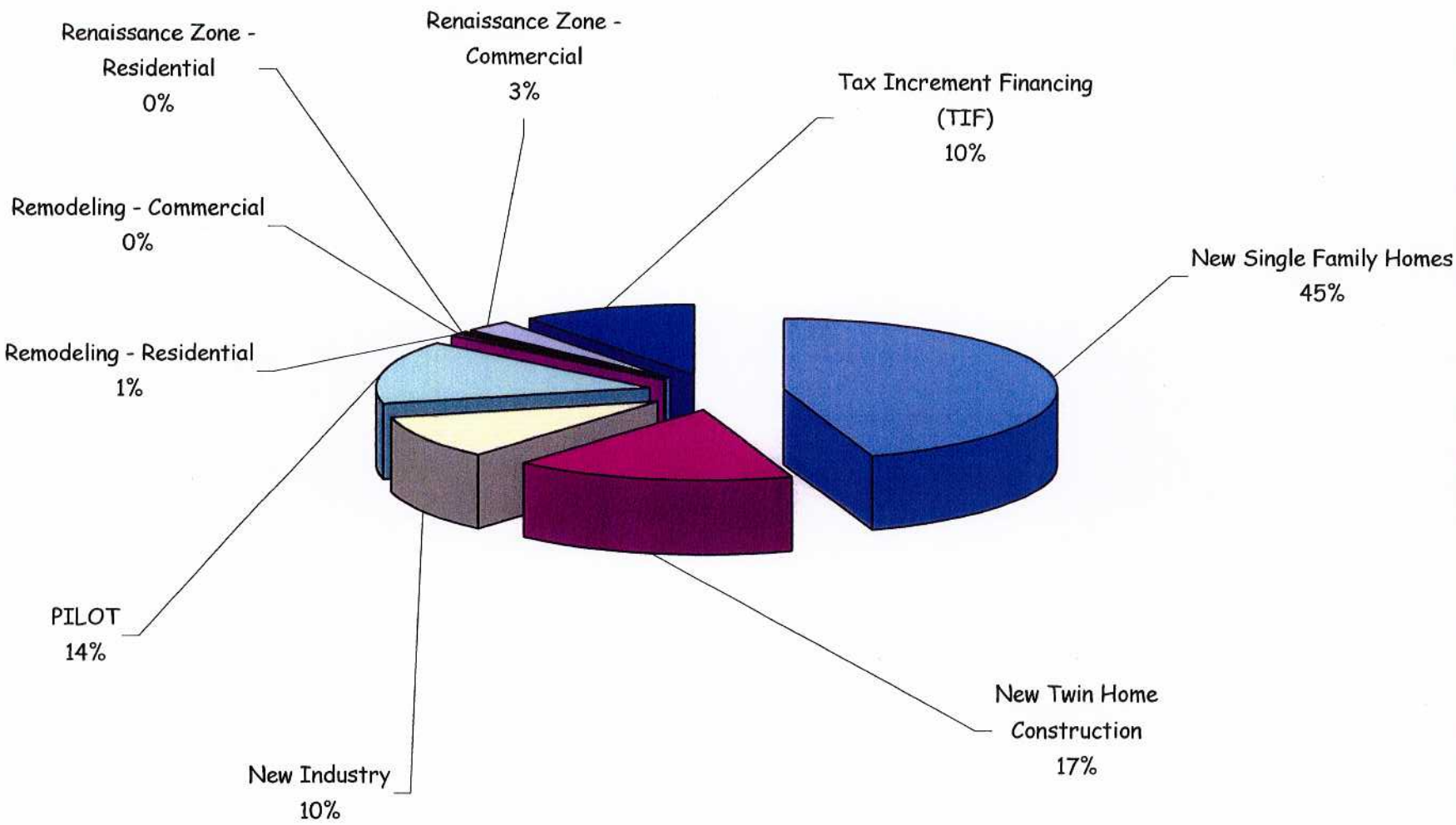
Exempt Property falls into two classes for property tax assessments: *discretionary or fully exempt.* Discretionary exemptions are granted for reasons such as relief for the disabled or elderly, economic expansion, or renovation of properties. Fully exempt properties include those such as churches, schools and hospitals. Following is a breakdown of discretionary exemptions for the 2006 assessment:

Type	True & Full Value	Tax Dollars
New Single Family Homes	$ 47,143,500	$ 957,583
New Twin Home Construction	$ 17,550,000	$ 356,477
New Industry	$ 10,347,500	$ 233,533
PILOT	$ 15,163,700	$ 342,230
Remodeling - Residential	$ 734,800	$ 14,925
Remodeling - Commercial	$ 267,100	$ 6,028
Renaissance Zone - Residential	$ 146,000	$ 2,966
Renaissance Zone - Commercial	$ 3,160,000	$ 71,318
Tax Increment Financing (TIF)	$ 10,670,900	$ 216,748
Total	$ 105,183,500	$ 2,201,809

Yearly totals over the last three years reflect the changes in the exemptions that the City of West Fargo is granting:

Type	#	2006	#	2005	#	2004
New Single Family Homes	648	$ 47,143,500	765	$ 54,459,900	606	$ 41,108,600
New Twin Home Construction	234	$ 17,550,000	114	$ 8,600,700	106	$ 7,862,000
New Industry	4	$ 10,347,500	4	$ 1,172,800	5	$ 1,833,800
PILOT	12	$ 15,163,700	12	$ 9,703,600	13	$ 10,716,600
Remodeling - Residential	14	$ 734,800	9	$ 524,400	9	$ 462,800
Remodeling - Commercial	1	$ 267,100	1	$ 234,100	1	$ 234,100
Renaissance Zone - Residential	2	$ 146,000	2	$ 139,100	2	$ 130,100
Renaissance Zone - Commercial	8	$ 3,160,000	6	$ 2,657,800	3	$ 1,529,600
Tax Increment Financing (TIF)	96	$ 10,670,900	44	$ 11,695,000	12	$ 8,001,800
Total		$ 105,183,500		$ 89,187,400		$ 71,879,400

Exemption Summary 2006



2005 - 2006 SALES RATIO ADJUSTMENT WORKSHEET

The ND property tax is an ad valorem tax. This means, simply, a tax according to value. The true and full value for tax purposes must reflect the market value of the property. Sales ratio studies are conducted annually to determine if city property values are at market. It is the intent of the ND legislature that local assessors use the results of sales ratio studies as a guide in making and equalizing assessments of property.

The State Tax Department has usually granted a 5% leeway in our ratio studies. This means that our final ratio analysis should be between 95% and 105% with 100% being the ideal ratio. Our 2005 ratio study place commercial property at 89.5% and residential property at 92%. The city uses mass reappraisal of areas and trending of other areas to increase the percentages to within acceptable levels. For 2005 the reappraisal and trending of property increased commercial by 6.5% and residential by 5%.

	COMMERCIAL		RESIDENTIAL	
	2004	2005	2004	2005
True & Full Value	242,937,200	292,750,900	726,325,800	905,246,800
Supplementary Abstract				
Increases		51,439,800		139,925,600
Decreases	17,977,300		3,548,100	
Adjusted T&F Values (Line 1-Line 2 or 3)	224,959,900	241,311,100	722,777,700	765,321,200
Year T&F Sales Ratio	89.50%		92.00%	
Indicated Market Value (Line 4 / Line 5)	251,351,844		785,627,935	
Year T&F Market Value Ratio 2005 Line 4 / Line 6)		96%		97%
Market Value - 2001 T&F (Line 6 - 2005 Line 4)		10,040,744		20,306,735
Indicated Change Need to Reach 100% Value (Line 8 / 2005 Line 4)		4%		3%

Prepared by Wanda Wilcox, Assessor
3/24/2006

Where your tax dollar goes in the City of West Fargo

City Levy	Mill Rate	Tax Dollars	Percentage
General	63.88	$ 431.19	14.036%
Fire	8.48	$ 57.24	1.863%
Airport	2	$ 13.50	0.439%
Share of Specials	1.47	$ 9.92	0.323%
Building	1.22	$ 8.24	0.268%
Library	9	$ 60.75	1.978%
S&I HWY #1		$ -	0.000%
S&I HWY #2	2.71	$ 18.29	0.595%
Total City	88.76	$ 599.13	19.5%

Park District Levy	Mill Rate	Tax Dollars	Percentage
General	16.67	$ 112.52	3.663%
Share of Specials	16.91	$ 114.14	3.716%
Social Security	1.08	$ 7.29	0.237%
Rec Facilities	5.00	$ 33.75	1.099%
Total Park District	39.66	$ 267.71	8.7%

Other Levies	Mill Rate	Tax Dollars	Percentage
County	62.00	$ 418.50	13.623%
Weed	2.35	$ 15.86	0.516%
Vector	1.00	$ 6.75	0.220%
Soil	0.31	$ 2.09	0.068%
Garrison Diversion	1.00	$ 6.75	0.220%
State Med School	1.00	$ 6.75	0.220%
School District #6	254.02	$ 1,714.64	55.816%
Water Resource	5.00	$ 33.75	1.099%
Total Others	326.68	$ 2,205.09	71.8%
Total Mill Levy	455.10	$ 3,071.93	100%

Formula for determining residential taxes

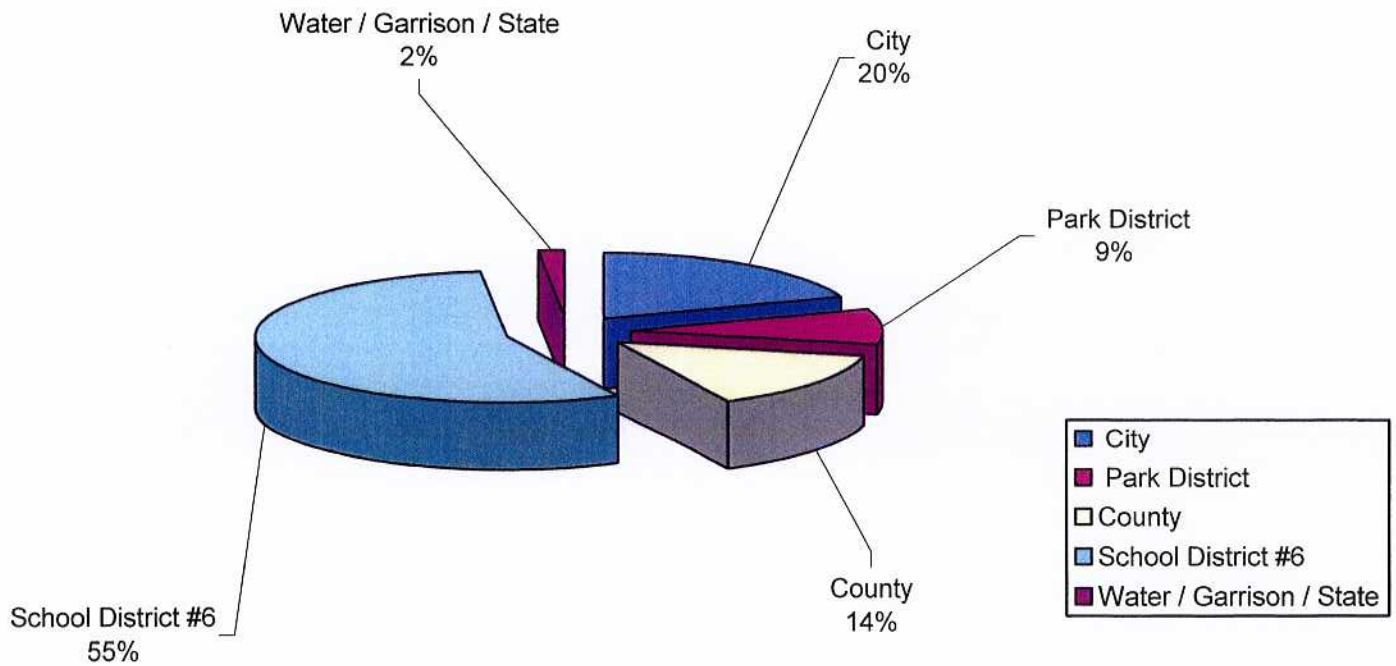
True & Full Value		Tax Rate		Mill Levy		Tax Dollars
150,000	x	0.045	x	0.45138	=	$ 3,046.82

Formula for determining commercial taxes

150,000	x	0.05	x	0.45138	=	$ 3,385.35

This information is prepared using the 2005 Mill Rate

Where your tax dollars go in the City of West Fargo



Interest Rates -v- New Homes

Year of Construction	Number of New Homes Built in WF	Average Mortgage Rate
1975	71	9.00%
1976	129	8.90%
1977	87	8.80%
1978	114	9.40%
1979	53	10.70%
1980	38	12.60%
1981	2	14.60%
1982	35	14.80%
1983	39	12.40%
1984	25	12.00%
1985	32	11.30%
1986	50	9.90%
1987	35	8.90%
1988	44	9.00%
1989	42	9.80%
1990	56	9.70%
1991	51	9.00%
1992	69	7.80%
1993	135	7.00%
1994	95	7.30%
1995	115	7.62%
1996	101	7.72%
1997	112	7.67%
1998	206	7.06%
1999	169	7.14%
2000	152	8.17%
2001	240	7.10%
2002	326	6.63%
2003	501	6.48%
2004	629	5.67%
2005	468	5.86%

Note: Mortgage Rate Source - National Average Contract Mortgage Rate For the Purchase of Previously Occupied Homes By Combined Lenders

Homes includes single family, twin homes and townhomes

Questions regarding West Fargo Values

- **Question:** How is my true and full value calculated in to actual tax dollars?
- **Answer:** Your true and full value is taken times $4\frac{1}{2}$ % if residential or 5% if commercial to obtain a taxable value. The taxable value is taken times the current mill rate to obtain your general consolidated tax.
- For example: $100,000 X .045 X .45510 (mills) = $2048 (taxes)

- **Question:** How much are values in West Fargo increasing this year?
- **Answer:** Overall existing residential property received on the average a 6% increase in property valuation this year. Commercial property saw an overall increase of 10.5% based on the results of year three of our four year mass reappraisal.

- **Question:** How much of an exemption is given to the new homes in West Fargo?
- **Answer:** The maximum exemption given on a new single family home is $75,000 for two years. This exemption is extended to the builder and the first buyer. Twin homes and town homes are only eligible to the first owner after the builder as the builder is not eligible for the exemption. This is according to state statute. This currently saves the property owner $1,550 per year in taxes.

- **Question:** What is the amount of business exemptions that are currently being granted?
- **Answer:** We currently have 16 properties in West Fargo taking advantage of either a PILOT or New Industry exemption. The true and full valuation of those exempt properties is $25,511,200.

- **Question:** What is the ratio between commercial and residential properties regarding overall value?
- **Answer:** Even as West Fargo strives to grow out of our bedroom community status, we are simply not doing it. People have found West Fargo a good place to live, but bringing in the jobs has been difficult. Residential properties total 76% of our tax base, and commercial properties are 24%.

- **Question:** How do our city taxes compare to other North Dakota cities?
- **Answer:** West Fargo is ranked fifth overall in taxable valuation. Our taxable valuation has increased substantially. In 1997 it was $17,917,109 to a projected $55,312,090. That is a growth rate of 209%. Our number of properties has increased during that same time span from 3,206 to 8,676. There is not another city in North Dakota that can boast of such growth.

West Fargo City
True & Full Value By Year

Year	Ag	Comm Lot	Comm Bldg	Res Lot	Res Bldg	Total	Increase	Ratio of Comm	Ratio of Res
1990	1,220,400	13,463,200	66,196,800	25,541,400	128,741,200	235,163,000		34%	66%
1991	1,146,900	14,068,500	71,284,400	26,516,300	132,756,700	245,772,800	5%	35%	65%
1992	1,111,600	14,068,100	73,837,900	26,935,700	135,983,600	251,936,900	3%	35%	65%
1993	1,044,900	14,418,300	76,979,200	30,938,300	143,056,600	266,437,300	6%	34%	65%
1994	839,200	14,861,900	77,772,600	35,787,400	156,177,200	285,438,300	7%	32%	67%
1995	806,800	15,570,900	82,423,900	40,086,600	173,903,200	312,791,400	10%	31%	68%
1996	905,600	16,005,500	84,870,700	42,723,900	199,136,800	343,642,500	10%	29%	70%
1997	886,000	16,936,100	90,318,100	47,366,500	214,027,800	369,534,500	8%	29%	71%
1998	614,100	19,508,900	95,611,900	57,226,900	232,434,500	405,396,300	10%	28%	71%
1999	558,900	24,916,800	108,069,400	63,628,700	249,323,200	446,497,000	10%	30%	70%
2000	541,100	26,529,600	123,022,600	68,551,800	275,328,400	493,973,500	11%	30%	70%
2001	465,600	30,181,600	131,233,900	72,395,700	308,296,100	542,572,900	10%	30%	70%
2002	364,700	35,114,500	143,966,200	81,210,700	350,090,100	0 610,746,200	13%	29%	71%
2003	425,700	38,245,000	149,970,200	94,549,400	409,080,500	0 692,270,800	13%	27%	73%
2004	565,300	43,851,000	166,089,700	135,604,400	465,983,800	812,094,200	17%	26%	74%
2005	424,900	45,935,000	184,953,900	147,345,700	578,502,100	957,161,600	18%	24%	76%
2006	419,100	54,852,100	227,227,900	165,942,000	739,304,800	1,187,745,900	24%	24%	76%

Total Values By Year

Year	Hmstd Cr		Ag Land	Apt Land	Apt Impr	Comm Land	Comm Impr	Exempt Land	Exempt Impr	Res Land	Res Impr	State Land	State Impr
1997	0	Full:	901,500	0	0	16,758,300	88,201,900	0	0	47,356,000	213,764,400	0	0
		Net:	901,500	0	0	16,758,300	88,201,900	0	0	47,356,000	213,764,400	0	0
1998	614,365	Full:	617,100	0	0	20,005,200	106,113,800	0	0	57,271,700	245,397,500	0	0
		Net:	614,100	0	0	19,508,900	95,611,900	0	0	57,163,800	231,883,235	0	0
1999	566,668	Full:	558,900	0	0	25,023,800	115,668,200	0	0	63,666,500	269,189,100	0	0
		Net:	555,900	0	0	24,303,500	103,584,400	0	0	63,536,480	248,661,252	0	0
2000	608,487	Full:	541,100	11,900	93,700	26,629,700	130,753,700	0	0	68,596,600	298,394,600	0	0
		Net:	536,700	11,900	93,700	25,590,900	116,830,700	0	0	68,457,060	274,814,653	0	0
2001	520,600	Full:	460,300	4,492,200	26,930,300	32,752,700	129,025,111	0	0	72,595,200	328,183,800	0	0
		Net:	460,300	4,492,200	26,033,200	24,755,100	98,743,600	0	0	72,248,600	307,922,600	0	0
2002	655,100	Full:	364,700	6,843,200	38,294,700	38,679,800	134,032,811	0	0	81,505,400	373,117,200	0	0
		Net:	360,500	6,639,800	34,655,700	27,258,900	102,853,300	0	0	81,010,400	349,635,300	0	0
2003	735,500	Full:	425,700	6,753,000	41,105,200	44,008,100	145,156,611	0	0	94,947,200	441,871,100	0	0
		Net:	420,600	6,549,600	37,822,200	30,209,800	105,690,800	0	0	94,319,600	408,574,800	0	0
2004	566,300	Full:	577,300	7,527,800	47,271,900	53,401,800	173,889,300	0	0	136,198,200	517,715,800	0	0
		Net:	565,300	7,214,800	43,988,900	35,303,200	115,871,800	0	0	135,392,600	465,726,200	0	0
2005	504,300	Full:	436,900	9,885,800	58,823,900	56,005,500	189,302,700	0	0	148,461,800	644,669,100	0	0
		Net:	424,900	9,572,800	55,540,900	36,720,900	129,413,000	0	0	147,345,700	578,502,100	0	0
2006	502,500	Full:	444,000	11,510,400	82,249,900	64,199,900	225,138,500	372,000	0	168,357,700	807,395,900	0	0
		Net:	419,100	11,284,600	75,277,900	43,567,500	151,950,000	0	0	165,816,600	738,927,700	0	0

********** **END OF REPORT** **********

TOTAL BY ADDITION - FULL VALUES

		Ag Land		Commercial				Residential				Fire	Hmst	Land		Improvement	
		Full Land	Net Land	Full Land	Net Land	Full Impr	Net Impr	Full Land	Net Land	Full Impr	Net Impr	Amount	Credit	Total Land	Net Land	Total Land	Net Land
0005	AIRPORT 1ST			12,600	12,600	392,200	392,200							12,600	12,600	392,200	392,200
0010	ARBOR GLEN							2,577,700	2,577,700	12,980,800	11,780,800			2,577,700	2,577,700	12,980,800	11,780,800
0011	ARBOR GLEN 2N							335,300	335,300	2,272,100	2,122,100			335,300	335,300	2,272,100	2,122,100
0012	ARBOR GLEN 3R							55,900	55,900	428,800	428,800			55,900	55,900	428,800	428,800
0019	ARMOUR INDUS			70,600	70,600	297,000	297,000							70,600	70,600	297,000	297,000
0020	ARMOUR INDUS			268,400	268,400	589,000	589,000							268,400	268,400	589,000	589,000
0024	B-D LAND 2ND			94,200	94,200	183,000	183,000							94,200	94,200	183,000	183,000
0026	BEAVER CREEK			738,700	738,700	2,451,000	2,451,000							738,700	738,700	2,451,000	2,451,000
0027	BURLINGTON			435,000	435,000	2,055,600	2,055,600	1,262,100	1,262,100	782,600	407,600			1,697,100	1,697,100	2,838,200	2,463,200
0028	BURLINGTON 2N			365,800	365,800	3,173,400	3,173,400	146,400	146,400					512,200	512,200	3,173,400	3,173,400
0029	BURLINGTON 3R							203,800	203,800	100,000	100,000			203,800	203,800	100,000	100,000
0030	BUTLER			460,000	460,000	2,603,000	2,603,000							460,000	460,000	2,603,000	2,603,000
0031	BUTLER'S 2ND			122,000	122,000	690,000	690,000							122,000	122,000	690,000	690,000
0032	BUTLER'S 3RD			1,657,800	30,600	3,184,000								1,657,800	30,600	3,184,000	
0033	BUTLER'S 4TH			215,000	32,400									215,000	32,400		
0036	BOGEY 2ND			256,000	256,000	3,410,000	2,497,600							256,000	256,000	3,410,000	2,497,600
0037	BOGEY 3RD			150,100	150,100	265,000	265,000							150,100	150,100	265,000	265,000
0039	CARMELL PLACE							776,500	776,500	1,712,800	1,412,800			776,500	776,500	1,712,800	1,412,800
0040	CHARLESWOOD							2,720,700	2,720,700	14,574,300	14,574,300			2,720,700	2,720,700	14,574,300	14,574,300
0041	CHARLESWOOD							544,400	544,400	2,529,300	2,529,300			544,400	544,400	2,529,300	2,529,300
0042	CHARLESWOOD							992,900	992,900	5,994,700	5,994,700			992,900	992,900	5,994,700	5,994,700
0043	CHARLESWOOD							531,400	531,400	2,906,100	2,906,100			531,400	531,400	2,906,100	2,906,100
0044	CHARLESWOOD							253,500	253,500	1,416,500	1,416,500			253,500	253,500	1,416,500	1,416,500
0045	CHARLESWOOD							1,546,500	1,546,500	8,231,000	8,231,000			1,546,500	1,546,500	8,231,000	8,231,000
0046	CHARLESWOOD							343,300	343,300	1,980,600	1,980,600			343,300	343,300	1,980,600	1,980,600
0047	CHARLESWOOD							1,499,500	1,499,500	8,521,600	8,521,600			1,499,500	1,499,500	8,521,600	8,521,600

		Ag Land		Commercial				Residential				Fire	Hmst	Land		Improvement	
		Full Land	Net Land	Full Land	Net Land	Full Impr	Net Impr	Full Land	Net Land	Full Impr	Net Impr	Amount	Credit	Total Land	Net Land	Total Land	Net Land
0048	CHARLESWOOD							307,700	307,700	1,759,800	1,759,800			307,700	307,700	1,759,800	1,759,800
0049	CHARLESWOOD			84,000	84,000			555,000	555,000	3,525,800	3,525,800			639,000	639,000	3,525,800	3,525,800
0050	CHATEAU CHEY							1,267,300	1,252,000	3,450,100	3,312,600		15,300	1,267,300	1,252,000	3,450,100	3,312,600
0051	CHARLESWOOD							231,400	231,400	1,191,800	666,800			231,400	231,400	1,191,800	666,800
0052	CHARLESWOOD							293,600	293,600	3,010,700	2,410,700			293,600	293,600	3,010,700	2,410,700
0053	CHARLESWOOD							2,676,500	2,676,500	15,795,300	15,345,300			2,676,500	2,676,500	15,795,300	15,345,300
0054	CHARLESWOOD							112,000	112,000	654,000	654,000			112,000	112,000	654,000	654,000
0055	CHARLESWOOD							566,800	566,800	2,818,100	2,743,100			566,800	566,800	2,818,100	2,743,100
0056	CHARLESWOOD							486,700	486,700	2,696,500	2,696,500			486,700	486,700	2,696,500	2,696,500
0057	CHARLESWOOD							1,149,700	1,149,700	6,268,200	5,943,200			1,149,700	1,149,700	6,268,200	5,943,200
0058	CHARLESWOOD							2,447,400	2,447,400	13,899,900	10,594,900			2,447,400	2,447,400	13,899,900	10,594,900
0059	CHARLESWOOD							1,446,500	1,446,500	3,078,400	2,153,400			1,446,500	1,446,500	3,078,400	2,153,400
0060	CHARLESWOOD							3,586,600	3,586,600	20,330,600	20,330,600			3,586,600	3,586,600	20,330,600	20,330,600
0061	CHARLESWOOD							1,525,900	1,525,900	10,270,400	10,045,400			1,525,900	1,525,900	10,270,400	10,045,400
0062	CHARLESWOOD							1,606,400	1,606,400	11,176,700	10,951,700			1,606,400	1,606,400	11,176,700	10,951,700
0063	CHARLESWOOD							219,500	219,500	1,266,900	1,266,900			219,500	219,500	1,266,900	1,266,900
0064	CHARLESWOOD							1,347,300	1,347,300	7,635,800	7,410,800			1,347,300	1,347,300	7,635,800	7,410,800
0065	CHARLESWOOD							452,800	452,800	3,040,600	2,740,600			452,800	452,800	3,040,600	2,740,600
0066	CHARLESWOOD							2,687,800	2,687,800	8,790,600	6,465,600			2,687,800	2,687,800	8,790,600	6,465,600
0067	CHARLESWOOD							1,027,000	1,027,000	1,717,100	1,342,100			1,027,000	1,027,000	1,717,100	1,342,100
0070	DALSIN 1ST			140,800	140,800	297,000	297,000							140,800	140,800	297,000	297,000
0072	CHARLESWOOD							370,900	370,900	929,000	629,000			370,900	370,900	929,000	629,000
0073	CHARLESWOOD							1,302,400	1,302,400	4,080,800	3,480,800			1,302,400	1,302,400	4,080,800	3,480,800
0074	CHARLESWOOD							135,000	135,000	254,700	179,700			135,000	135,000	254,700	179,700
0075	DAKOTA TERRIT			580,200	580,200	1,875,000	1,875,000							580,200	580,200	1,875,000	1,875,000
0076	DAKOTA TERRIT			698,700	698,700	1,445,000	1,445,000							698,700	698,700	1,445,000	1,445,000

		Ag Land		Commercial				Residential				Fire	Hmst	Land		Improvement	
		Full Land	Net Land	Full Land	Net Land	Full Impr	Net Impr	Full Land	Net Land	Full Impr	Net Impr	Amount	Credit	Total Land	Net Land	Total Land	Net Land
0077	DAKOTA TERRIT			1,538,800	1,538,800	4,421,300	4,421,300							1,538,800	1,538,800	4,421,300	4,421,300
0078	DAKOTA TERRIT			902,900	902,900	4,263,000	4,263,000							902,900	902,900	4,263,000	4,263,000
0079	DAKOTA TERRIT			485,100	485,100			462,600	462,600	3,063,700	3,063,700			947,700	947,700	3,063,700	3,063,700
0080	DAKOTA MACHIN	14,900	14,900	526,900	526,900	4,231,000	2,393,000							541,800	541,800	4,231,000	2,393,000
0081	DAKOTA TERRIT			1,130,000	1,130,000	2,179,000	2,179,000							1,130,000	1,130,000	2,179,000	2,179,000
0082	DAKOTA TERRIT			913,900	913,900	2,526,000	2,526,000							913,900	913,900	2,526,000	2,526,000
0083	DAKOTA TERRIT			650,100	650,100	1,526,800	1,526,800							650,100	650,100	1,526,800	1,526,800
0084	DAKOTA TERRIT			1,586,100	1,586,100	7,321,000	7,321,000							1,586,100	1,586,100	7,321,000	7,321,000
0085	COMMERCIAL R			180,000	180,000	2,126,000	2,126,000							180,000	180,000	2,126,000	2,126,000
0095	DAVON 1ST			120,800	120,800	417,000	417,000							120,800	120,800	417,000	417,000
0097	DMI IST			364,800	364,800									364,800	364,800		
0100	DAWNS							1,101,500	1,101,500	3,632,700	3,632,700			1,101,500	1,101,500	3,632,700	3,632,700
0105	CHARLESWOOD							84,200	84,200	153,200	153,200			84,200	84,200	153,200	153,200
0140	DUBOIS			57,300	57,300	244,000	244,000							57,300	57,300	244,000	244,000
0181	EAGLE RUN 2ND							160,100	160,100	550,300	550,300			160,100	160,100	550,300	550,300
0182	EAGLE RUN 3RD							2,957,400	2,957,400	11,245,100	10,612,400			2,957,400	2,957,400	11,245,100	10,612,400
0183	EAGLE RUN 4TH							2,812,700	2,812,700	12,266,400	10,391,400			2,812,700	2,812,700	12,266,400	10,391,400
0184	EAGLE RUN 5TH							1,871,000	1,871,000	11,125,800	8,725,800			1,871,000	1,871,000	11,125,800	8,725,800
0185	EAGLE RUN 6TH							1,151,800	1,151,800	7,502,200	6,752,200			1,151,800	1,151,800	7,502,200	6,752,200
0186	EAGLE RUN 7TH							369,800	369,800	3,196,200	3,046,200			369,800	369,800	3,196,200	3,046,200
0187	EAGLE RUN 8TH			2,026,600	2,026,600	6,820,000	6,820,000	144,500	144,500					2,171,100	2,171,100	6,820,000	6,820,000
0188	EAGLE RUN 9TH							1,649,700	1,649,700	13,069,800	7,969,800			1,649,700	1,649,700	13,069,800	7,969,800
0189	EAGLE RUN 10T							892,100	892,100	4,264,300	3,214,300			892,100	892,100	4,264,300	3,214,300
0190	EAGLE RUN 11T			1,367,500	1,367,500	10,182,000	10,182,000	2,706,800	2,706,800	14,806,100	8,756,100			4,074,300	4,074,300	24,988,100	18,938,100
0191	EAGLE RUN 12T			1,349,700	1,349,700	10,450,000	10,450,000							1,349,700	1,349,700	10,450,000	10,450,000
0192	EAGLE RUN 13T							1,364,900	1,364,900	3,201,100	1,901,100			1,364,900	1,364,900	3,201,100	1,901,100

		Ag Land		Commercial				Residential				Fire	Hmst	Land		Improvement	
		Full Land	Net Land	Full Land	Net Land	Full Impr	Net Impr	Full Land	Net Land	Full Impr	Net Impr	Amount	Credit	Total Land	Net Land	Total Land	Net Land
0193	EAGLE RUN 14T							1,297,700	1,297,700	6,416,800	2,491,800			1,297,700	1,297,700	6,416,800	2,491,800
0194	EAGLE RUN 15T			499,200	499,200	4,810,000	4,810,000							499,200	499,200	4,810,000	4,810,000
0195	EAGLE RUN 16T							168,100	168,100	497,400	497,400			168,100	168,100	497,400	497,400
0200	EASTRIDGE			88,800	88,800	161,400	161,400	88,800	88,800	497,100	497,100			177,600	177,600	658,500	658,500
0300	EASTRIDGE 2ND			773,700	773,700	5,661,500	5,661,500	827,300	827,300	3,577,700	3,577,700			1,601,000	1,601,000	9,239,200	9,239,200
0310	EASTRIDGE 3RD			59,900	59,900	281,600	281,600							59,900	59,900	281,600	281,600
0400	EASTWOOD							603,300	603,300	2,384,800	2,384,800			603,300	603,300	2,384,800	2,384,800
0500	EASTWOOD 2ND							1,724,700	1,724,700	7,852,300	7,772,300			1,724,700	1,724,700	7,852,300	7,772,300
0550	ELMWOOD COU							7,524,500	7,465,300	46,474,300	30,837,100			7,524,500	7,465,300	46,474,300	30,837,100
0551	ELMWOOD COU							716,500	716,500	5,245,300	3,820,300			716,500	716,500	5,245,300	3,820,300
0600	FRANCIS 1ST			562,700	562,700	2,726,500	1,209,500	90,600	90,600	399,100	399,100			653,300	653,300	3,125,600	1,608,600
0700	FRANCIS 2ND			403,200	403,200	2,265,300	2,120,300	1,230,600	1,223,800	5,799,000	5,618,500		27,000	1,633,800	1,627,000	8,064,300	7,738,800
0701	GM							474,500	474,500	2,213,300	2,213,300			474,500	474,500	2,213,300	2,213,300
0702	GATEWAY 1ST			598,100	587,000	1,446,000	549,500							598,100	587,000	1,446,000	549,500
0703	GELLERS			183,800	183,800	688,000	688,000							183,800	183,800	688,000	688,000
0704	GELLERS 2ND			540,400	540,400	762,100	762,100							540,400	540,400	762,100	762,100
0708	GLENNS			159,300	159,300	1,037,000	1,037,000							159,300	159,300	1,037,000	1,037,000
0709	GOLDENWOOD 1							791,200	791,200	1,906,800	1,444,300			791,200	791,200	1,906,800	1,444,300
0710	HALVERSONS							2,977,300	2,977,300	14,521,400	14,486,100			2,977,300	2,977,300	14,521,400	14,486,100
0715	GOLDENWOOD 2							209,400	209,400					209,400	209,400		
0800	HALVERSONS IN			894,000	894,000	5,055,000	2,080,700							894,000	894,000	5,055,000	2,080,700
0810	HAYDEN HEIGHT							150,000	150,000					150,000	150,000		
0825	HELFRICH			318,900	318,900	890,000	890,000							318,900	318,900	890,000	890,000
0835	HUNTINGTON W							2,749,700	2,749,700	18,399,000	15,999,000			2,749,700	2,749,700	18,399,000	15,999,000
0851	HOFER			74,300	74,300	439,000	439,000							74,300	74,300	439,000	439,000
0852	HIGH SCHOOL 2																

		Ag Land		Commercial				Residential				Fire	Hmst	Land		Improvement	
		Full Land	Net Land	Full Land	Net Land	Full Impr	Net Impr	Full Land	Net Land	Full Impr	Net Impr	Amount	Credit	Total Land	Net Land	Total Land	Net Land
0853	HOMESTEAD							1,227,100	1,227,100	8,796,400	8,796,400			1,227,100	1,227,100	8,796,400	8,796,400
0854	HOMESTEAD 2N							43,100	43,100	282,600	282,600			43,100	43,100	282,600	282,600
0855	INN			227,600	170,700	877,000	791,500							227,600	170,700	877,000	791,500
0857	INTERSTATE SE			187,000	187,000	837,000	681,000							187,000	187,000	837,000	681,000
0860	KOST			499,800	499,800	1,697,000	1,599,000							499,800	499,800	1,697,000	1,599,000
0861	KOST 2ND			413,200	413,200	903,000	903,000							413,200	413,200	903,000	903,000
0862	KOST 3RD			143,000	143,000	294,000	294,000							143,000	143,000	294,000	294,000
0880	KASS			129,300	129,300									129,300	129,300		
0881	KASS 2ND							515,500	515,500	4,096,600	4,096,600			515,500	515,500	4,096,600	4,096,600
0890	KAUTZMAN			119,600	119,600	980,000	980,000							119,600	119,600	980,000	980,000
0895	KITTELSON'S 1S			90,400	90,400	179,000	82,900							90,400	90,400	179,000	82,900
0900	LENZMEIER			155,000	155,000	672,400	672,400	1,935,400	1,935,400	7,064,100	7,034,200			2,090,400	2,090,400	7,736,500	7,706,600
0910	LENZMEIER 2ND			92,300	92,300	463,600	463,600	2,356,200	2,356,200	10,249,800	10,168,800			2,448,500	2,448,500	10,713,400	10,632,400
0911	LENZMEIER 3RD			89,400		208,000		121,300	121,300	665,200	665,200			210,700	121,300	873,200	665,200
0912	LENZMEIER 4TH							479,200	479,200	4,802,200	4,722,200			479,200	479,200	4,802,200	4,722,200
0950	KNUTSON'S 1ST			336,500	131,400	155,000	155,000							336,500	131,400	155,000	155,000
1000	LEPIRDS			492,200	408,200	1,688,000	1,248,000	1,380,500	1,352,800	6,544,700	6,064,600		83,400	1,872,700	1,761,000	8,232,700	7,312,600
1001	LEPIRDS 2ND			73,300	73,300	790,400		334,400	334,400	818,500	743,500			407,700	407,700	1,608,900	743,500
1100	LOBERGS							259,500	259,500	997,400	997,400			259,500	259,500	997,400	997,400
1140	MAIN AVE			675,100	675,100	2,862,000	2,862,000							675,100	675,100	2,862,000	2,862,000
1200	MCDERMOTTS			199,200	199,200	869,000	869,000	34,900	26,000	172,000	127,300		53,600	234,100	225,200	1,041,000	996,300
1300	MCDERMOTTS 2			847,700	847,700	5,700,000	5,700,000							847,700	847,700	5,700,000	5,700,000
1301	MCDERMOTTS 3			119,100	119,100	694,000	694,000							119,100	119,100	694,000	694,000
1310	MCMAHON ESTA							1,938,300	1,938,300	11,044,900	10,969,900			1,938,300	1,938,300	11,044,900	10,969,900
1311	MCMAHON ESTA							1,823,000	1,823,000	8,933,500	8,633,500			1,823,000	1,823,000	8,933,500	8,633,500
1312	MCMAHON ESTA							730,800	730,800	4,079,400	3,929,400			730,800	730,800	4,079,400	3,929,400

		Ag Land		Commercial				Residential				Fire	Hmst	Land		Improvement	
		Full Land	Net Land	Full Land	Net Land	Full Impr	Net Impr	Full Land	Net Land	Full Impr	Net Impr	Amount	Credit	Total Land	Net Land	Total Land	Net Land
1313	MCMAHON ESTA							802,600	802,600	4,359,100	4,359,100			802,600	802,600	4,359,100	4,359,100
1325	MEADOW BROO			38,900	38,900	25,400	25,400	57,600	57,600	659,500	659,500			96,500	96,500	684,900	684,900
1350	MEADOWRIDGE			152,400	63,800	906,200	531,200	1,990,500	1,981,900	11,485,800	11,453,900		40,500	2,142,900	2,045,700	12,392,000	11,985,100
1360	MEADOWRIDGE							1,026,400	1,026,400	5,163,500	5,163,500			1,026,400	1,026,400	5,163,500	5,163,500
1361	MEADOWRIDGE							137,100	137,100	1,149,700	1,149,700			137,100	137,100	1,149,700	1,149,700
1370	MEADOWRIDGE							459,200	457,000	4,513,600	4,488,800		27,000	459,200	457,000	4,513,600	4,488,800
1375	MEADOWRIDGE							509,800	509,800	2,547,200	2,547,200			509,800	509,800	2,547,200	2,547,200
1380	MEADOWRIDGE			129,500	129,500	1,299,600	1,299,600							129,500	129,500	1,299,600	1,299,600
1386	MEADOWRIDGE							511,800	511,800	3,689,800	3,689,800			511,800	511,800	3,689,800	3,689,800
1387	MEADOWRIDGE			87,000	87,000	473,000	473,000							87,000	87,000	473,000	473,000
1388	MEADOWRIDGE							212,400	212,400	1,159,000	1,159,000			212,400	212,400	1,159,000	1,159,000
1389	MEADOWRIDGE							202,700	202,700	1,331,600	1,331,600			202,700	202,700	1,331,600	1,331,600
1390	METCALF			37,000	37,000			27,700	27,700	94,800	94,800			64,700	64,700	94,800	94,800
1391	MEADOWRIDGE							197,500	197,500	1,237,200	1,237,200			197,500	197,500	1,237,200	1,237,200
1392	MEADOWRIDGE							120,900	120,900	726,300	726,300			120,900	120,900	726,300	726,300
1393	MEADOWRIDGE							58,500	58,500	336,900	336,900			58,500	58,500	336,900	336,900
1394	MEADOWRIDGE			124,500	124,500	767,000	767,000							124,500	124,500	767,000	767,000
1395	MEADOWRIDGE			86,400		412,000		51,200	51,200	346,600	260,100			137,600	51,200	758,600	260,100
1396	MEADOWRIDGE			207,000	207,000	707,000	707,000							207,000	207,000	707,000	707,000
1398	MELROE 1ST			522,900	522,900	3,850,000	162,000							522,900	522,900	3,850,000	162,000
1400	MEYERS 1ST			418,700	418,700	2,650,300	2,650,300	2,388,500	2,388,500	8,159,000	8,159,000			2,807,200	2,807,200	10,809,300	10,809,300
1410	MEYERS 1ST RE			67,900	67,900	720,000	720,000							67,900	67,900	720,000	720,000
1450	MEYERS 2ND			887,900	679,300	4,704,100	3,949,100	3,164,500	3,164,500	15,837,700	15,837,700			4,052,400	3,843,800	20,541,800	19,786,800
1451	MEYERS 3RD							56,600	56,600	722,600	722,600			56,600	56,600	722,600	722,600
1452	PARK							181,800	181,800	748,500	748,500			181,800	181,800	748,500	748,500
1453	PINEWOOD 1ST							474,500	474,500	1,884,100	1,884,100			474,500	474,500	1,884,100	1,884,100

		Ag Land		Commercial				Residential				Fire	Hmst	Land		Improvement	
		Full Land	Net Land	Full Land	Net Land	Full Impr	Net Impr	Full Land	Net Land	Full Impr	Net Impr	Amount	Credit	Total Land	Net Land	Total Land	Net Land
1454	PRAIRIE PARK			244,500	244,500	2,004,000	2,004,000							244,500	244,500	2,004,000	2,004,000
1455	PRAIRIE REARR							578,700	578,700	2,367,500	2,367,500			578,700	578,700	2,367,500	2,367,500
1456	MEYERS 4TH			578,800	578,800	1,633,000	1,633,000							578,800	578,800	1,633,000	1,633,000
1457	MEYERS 5TH							98,900	98,900	827,300	827,300			98,900	98,900	827,300	827,300
1458	PINEWOOD 2ND							493,000	493,000	3,096,900	3,096,900			493,000	493,000	3,096,900	3,096,900
1459	PINEWOOD 3RD							120,500	120,500	1,148,400	623,400			120,500	120,500	1,148,400	623,400
1460	MIDWAY SUB			1,543,100	1,543,100	3,527,000	3,527,000	57,400	57,400	172,800	172,800			1,600,500	1,600,500	3,699,800	3,699,800
1461	MIDWAY 1ST			261,700	261,700	1,334,000	1,334,000							261,700	261,700	1,334,000	1,334,000
1462	MIDWAY 2ND			312,100	312,100	1,020,000	1,020,000							312,100	312,100	1,020,000	1,020,000
1463	PINEWOOD 4TH							55,000	55,000	623,200	543,200			55,000	55,000	623,200	543,200
1464	PRAIRIE PARK 2							321,800	321,800	2,575,200	2,575,200			321,800	321,800	2,575,200	2,575,200
1465	MIDLAND 1ST			387,600	387,600	5,730,000	5,730,000							387,600	387,600	5,730,000	5,730,000
1466	MIDLAND 2ND			278,100	278,100	1,429,000	1,429,000							278,100	278,100	1,429,000	1,429,000
1470	MILLER BROTHE			355,400	355,400	1,773,000	1,773,000							355,400	355,400	1,773,000	1,773,000
1475	NELSON'S 1ST			7,100	7,100	30,000	30,000	88,300	88,300	327,700	327,700			95,400	95,400	357,700	357,700
1476	NELSON ACRES							459,300	459,300	1,394,100	1,319,100			459,300	459,300	1,394,100	1,319,100
1477	NELSON ACRES							278,100	278,100	1,325,900	1,325,900			278,100	278,100	1,325,900	1,325,900
1478	NELSON ACRES							387,000	387,000	1,638,900	1,413,900			387,000	387,000	1,638,900	1,413,900
1479	NELSON ACRES							121,400	121,400	265,000	265,000			121,400	121,400	265,000	265,000
1480	PIONEER CENTE			1,539,900	1,539,900	3,916,000	3,916,000							1,539,900	1,539,900	3,916,000	3,916,000
1485	OAKHAVEN			1,356,100	1,356,100	3,258,000	400,000							1,356,100	1,356,100	3,258,000	400,000
1490	OAKWOOD BEN			132,200	132,200	694,000	694,000	748,300	748,300	1,612,300	1,537,300			880,500	880,500	2,306,300	2,231,300
1495	PRAIRIE SUN			130,000	130,000	1,666,000	1,666,000							130,000	130,000	1,666,000	1,666,000
1500	RIDGEVIEW							186,300	186,300	649,400	649,400			186,300	186,300	649,400	649,400
1600	RIVERSIDE 1ST			136,000	136,000	870,300	870,300	3,695,100	3,695,100	13,962,800	13,916,200			3,831,100	3,831,100	14,833,100	14,786,500
1700	RIVERSIDE 2ND			5,300	5,300	15,500	15,500	357,200	357,200	1,369,100	1,341,500			362,500	362,500	1,384,600	1,357,000

		Ag Land		Commercial				Residential				Fire	Hmst	Land		Improvement	
		Full Land	Net Land	Full Land	Net Land	Full Impr	Net Impr	Full Land	Net Land	Full Impr	Net Impr	Amount	Credit	Total Land	Net Land	Total Land	Net Land
1740	ROSEBERG 1ST			121,900	121,900	382,000	382,000							121,900	121,900	382,000	382,000
1775	SANDHILLS			62,600	62,600	61,600	61,600							62,600	62,600	61,600	61,600
1776	SANDHILLS 2ND			67,600	67,600									67,600	67,600		
1800	SHEYENNE 1ST							643,300	643,300	2,312,100	2,312,100			643,300	643,300	2,312,100	2,312,100
1900	SHEYENNE 2ND							129,300	129,300	531,000	531,000			129,300	129,300	531,000	531,000
1905	SHEYENNE CRO			968,900	968,900	1,076,000	1,076,000							968,900	968,900	1,076,000	1,076,000
1910	SHEYENNE PAR							882,600	880,400	5,730,200	5,718,900		13,500	882,600	880,400	5,730,200	5,718,900
1920	SHEYENNE PAR							85,700	85,700	494,900	494,900			85,700	85,700	494,900	494,900
1921	SHEYENNE PAR							1,010,500	1,010,500	5,462,000	5,462,000			1,010,500	1,010,500	5,462,000	5,462,000
1922	SHEYENNE PAR							1,856,900	1,839,600	10,702,500	10,480,800			1,856,900	1,839,600	10,702,500	10,480,800
1940	SIMPSONS							148,900	148,900	467,200	467,200			148,900	148,900	467,200	467,200
1950	SIMPSONS 2ND							622,200	622,200	2,420,200	2,314,800			622,200	622,200	2,420,200	2,314,800
1955	SIMPSONS 2ND							81,900	81,900	102,800	102,800			81,900	81,900	102,800	102,800
1960	SIMPSONS 3RD							601,800	601,800	2,132,100	2,132,100			601,800	601,800	2,132,100	2,132,100
1965	SIMPSONS 4TH							57,000	57,000	109,100	109,100			57,000	57,000	109,100	109,100
1970	SOMMERSET			101,200		200,000								101,200		200,000	
1980	SOMMERSET 2N							831,800	831,800	4,096,400	4,096,400			831,800	831,800	4,096,400	4,096,400
1981	SOMMERSET 3R							708,400	708,400	3,558,900	3,558,900			708,400	708,400	3,558,900	3,558,900
1982	SOMMERSET 4T							288,100	288,100	1,672,200	1,672,200			288,100	288,100	1,672,200	1,672,200
1983	SOMMERSET 5T							647,600	647,600	3,547,400	3,547,400			647,600	647,600	3,547,400	3,547,400
1984	SOMMERSET 6T							1,871,200	1,871,200	8,558,400	8,558,400			1,871,200	1,871,200	8,558,400	8,558,400
1985	SOMMERSET 7T							359,700	359,700	2,133,600	2,133,600			359,700	359,700	2,133,600	2,133,600
2000	SOUTHDALE			613,200	613,200	3,378,700	2,572,700	1,694,300	1,694,300	6,688,000	6,688,000			2,307,500	2,307,500	10,066,700	9,260,700
2050	SOUTHPARK			288,900	288,900	1,247,700	1,247,700							288,900	288,900	1,247,700	1,247,700
2052	STERLING 1ST			282,500	282,500	1,046,000	1,046,000							282,500	282,500	1,046,000	1,046,000
2053	STERLING INDU			492,100	9,100	1,310,000								492,100	9,100	1,310,000	

		Ag Land		Commercial				Residential				Fire	Hmst	Land		Improvement	
		Full Land	Net Land	Full Land	Net Land	Full Impr	Net Impr	Full Land	Net Land	Full Impr	Net Impr	Amount	Credit	Total Land	Net Land	Total Land	Net Land
2054	STERLING INDU			263,400	5,700	1,194,000								263,400	5,700	1,194,000	
2055	STRATA			100,000	100,000	439,400	439,400							100,000	100,000	439,400	439,400
2056	STERLING INDU			51,900	800	439,000								51,900	800	439,000	
2057	STERLING INDU			377,100	13,000									377,100	13,000		
2058	STERLING INDU			47,100	900	293,000								47,100	900	293,000	
2060	STEFFES 1ST			318,800	318,800	916,000	338,000	80,700	80,700	806,000	806,000			399,500	399,500	1,722,000	1,144,000
2064	STEFFES 2ND			187,600	187,600	973,000	973,000							187,600	187,600	973,000	973,000
2065	STEFFES 3RD			168,800	168,800	471,000	471,000							168,800	168,800	471,000	471,000
2066	STEFFES 4TH			233,800	233,800	1,058,000	1,058,000							233,800	233,800	1,058,000	1,058,000
2067	STEFFES 5TH			39,800	39,800	685,000	685,000							39,800	39,800	685,000	685,000
2070	STOCKYARD'S C			305,200	305,200	1,828,000	785,000	1,415,000	1,404,300	8,067,400	7,935,600		67,500	1,720,200	1,709,500	9,895,400	8,720,600
2071	STOCKYARD'S C			265,700	265,700	1,825,000	1,825,000							265,700	265,700	1,825,000	1,825,000
2072	STOCKYARD'S C			229,100	229,100	1,122,000	1,122,000							229,100	229,100	1,122,000	1,122,000
2073	STOCKYARD'S C							77,600	77,600	449,500	449,500			77,600	77,600	449,500	449,500
2100	SUKUTS ESTATE			938,900	872,900	4,097,900	3,689,400	1,031,600	1,031,600	3,669,700	3,657,000			1,970,500	1,904,500	7,767,600	7,346,400
2200	SUKUTS 2ND			302,800	274,800	1,924,500	1,924,500	921,000	921,000	3,403,600	3,356,900			1,223,800	1,195,800	5,328,100	5,281,400
2300	SUKUTS 3RD			512,100	251,500	4,984,000	1,080,000	1,642,000	1,619,100	7,045,900	6,946,900		94,500	2,154,100	1,870,600	12,029,900	8,026,900
2340	SUNTREE VILLA							451,200	451,200	3,165,500	3,165,500			451,200	451,200	3,165,500	3,165,500
2341	SUNTREE VILLA							845,400	845,400	5,435,000	5,355,000			845,400	845,400	5,435,000	5,355,000
2342	SUNTREE VILLA			172,900	172,900	1,413,500	1,413,500	142,100	142,100	857,500	857,500			315,000	315,000	2,271,000	2,271,000
2400	SUKUTS, HERMA							112,300	93,600	502,400	453,600		67,500	112,300	93,600	502,400	453,600
2500	TINTES 1ST							305,400	305,400	1,247,800	1,247,800			305,400	305,400	1,247,800	1,247,800
2600	TINTES 2ND			708,000	594,000	3,905,000	2,705,000	494,300	494,300	2,058,700	2,058,700			1,202,300	1,088,300	5,963,700	4,763,700
2700	TINTES 2ND - PA							168,700	168,700	801,500	801,500			168,700	168,700	801,500	801,500
2800	TINTES HOLDIN			357,700	357,700	1,882,000	1,882,000							357,700	357,700	1,882,000	1,882,000
2900	TINTES HOLDIN							1,389,300	1,387,900	7,295,600	7,204,300		12,700	1,389,300	1,387,900	7,295,600	7,204,300

		Ag Land		Commercial				Residential				Fire	Hmst	Land		Improvement	
		Full Land	Net Land	Full Land	Net Land	Full Impr	Net Impr	Full Land	Net Land	Full Impr	Net Impr	Amount	Credit	Total Land	Net Land	Total Land	Net Land
2910	TINTES HOLDIN																
2915	TINTES HOLDIN			22,700	22,700									22,700	22,700		
2920	TINTES HOLDIN							33,800	33,800	454,600	454,600			33,800	33,800	454,600	454,600
2950	TINTES LAND CO			450,000	450,000	3,178,000	3,178,000	2,177,100	2,177,100	11,515,800	11,515,800			2,627,100	2,627,100	14,693,800	14,693,800
2951	TINTES LAND CO							1,686,300	1,686,300	9,565,200	9,565,200			1,686,300	1,686,300	9,565,200	9,565,200
2952	TINTES LAND CO			131,400	131,400	390,000	122,900	1,230,200	1,230,200	6,659,400	6,659,400			1,361,600	1,361,600	7,049,400	6,782,300
2953	TINTES LAND CO							473,400	473,400	2,635,800	2,635,800			473,400	473,400	2,635,800	2,635,800
2954	TINTES LAND CO			124,300	124,300	1,021,200	1,021,200							124,300	124,300	1,021,200	1,021,200
2955	TINTES LAND CO			72,000	72,000	672,000	672,000							72,000	72,000	672,000	672,000
2956	TINTES LAND CO			73,000	73,000	684,900	684,900							73,000	73,000	684,900	684,900
2957	TINTES LAND CO							272,500	272,500	1,863,300	1,863,300			272,500	272,500	1,863,300	1,863,300
2958	TINTES LAND CO							256,900	256,900	1,208,900	1,208,900			256,900	256,900	1,208,900	1,208,900
2959	TINTES LAND CO							145,400	145,400	700,500	700,500			145,400	145,400	700,500	700,500
2960	TINTES LAND CO			984,200	984,200	4,887,600	4,887,600	120,000	120,000	1,593,400	1,593,400			1,104,200	1,104,200	6,481,000	6,481,000
2961	TINTES LAND CO							190,500	190,500	1,265,300	1,265,300			190,500	190,500	1,265,300	1,265,300
2962	TINTES LAND CO			157,200	157,200	1,294,300	1,294,300							157,200	157,200	1,294,300	1,294,300
2963	TINTES LAND CO							129,500	129,500	1,135,200	1,055,200			129,500	129,500	1,135,200	1,055,200
2964	TINTES LAND CO			82,600	82,600	347,000	347,000							82,600	82,600	347,000	347,000
2965	TINTES LAND CO			941,600	707,900	4,524,000	3,524,000							941,600	707,900	4,524,000	3,524,000
2970	TINTES LAND CO							1,640,800	1,611,000	7,817,500	7,571,500			1,640,800	1,611,000	7,817,500	7,571,500
2995	TRI-STATE			316,500	316,500	1,513,000	1,313,000							316,500	316,500	1,513,000	1,313,000
3000	UNPLATTED	404,200	404,200	4,671,200	4,636,200	24,946,800	15,571,900	1,270,900	1,220,900	4,678,100	4,339,900			6,346,300	6,261,300	29,624,900	19,911,800
3050	UNPLATTED RIV			1,157,300	1,157,300	13,089,000	12,671,000	297,600	297,600	1,131,400	1,131,400			1,454,900	1,454,900	14,220,400	13,802,400
3055	WANZEK			180,000	180,000	798,000	798,000							180,000	180,000	798,000	798,000
3061	WEST FARGO C			453,100	453,100	2,668,000	2,668,000							453,100	453,100	2,668,000	2,668,000
3100	WEST FARGO IN							2,654,300	2,654,300	10,430,700	10,339,900			2,654,300	2,654,300	10,430,700	10,339,900

TOTAL BY ADDITION - FULL VALUES

		Ag Land		Commercial				Residential				Fire	Hmst	Land		Improvement	
		Full Land	Net Land	Full Land	Net Land	Full Impr	Net Impr	Full Land	Net Land	Full Impr	Net Impr	Amount	Credit	Total Land	Net Land	Total Land	Net Land
3200	WEST FARGO IN							3,448,700	3,448,700	12,465,500	12,465,500			3,448,700	3,448,700	12,465,500	12,465,500
3300	WEST FARGO IN							634,100	634,100	2,353,900	2,353,900			634,100	634,100	2,353,900	2,353,900
3350	WESTGO COMM			154,900	154,900	603,000	603,000							154,900	154,900	603,000	603,000
3351	WESTGO COMM			244,600	244,600	663,000	663,000							244,600	244,600	663,000	663,000
3352	WESTGO COMM			139,900	139,900	334,000	334,000							139,900	139,900	334,000	334,000
3353	WESTGO COMM			91,500	91,500	402,000	402,000							91,500	91,500	402,000	402,000
3375	WESTPORT BEA			480,400	480,400			6,446,300	6,446,300	14,143,200	6,655,700			6,926,700	6,926,700	14,143,200	6,655,700
3400	WESTWOOD							2,473,000	2,432,800	8,178,400	8,083,600			2,473,000	2,432,800	8,178,400	8,083,600
3420	WESTWYND 1ST							696,300	696,300	4,022,500	4,022,500			696,300	696,300	4,022,500	4,022,500
3421	WESTWYND 2ND							624,500	624,500	3,490,600	3,490,600			624,500	624,500	3,490,600	3,490,600
3422	WESTWYND 3RD							239,600	239,600	1,408,900	1,408,900			239,600	239,600	1,408,900	1,408,900
3423	WESTWYND 4TH							637,200	637,200	3,806,700	3,806,700			637,200	637,200	3,806,700	3,806,700
3424	WESTWYND 5TH							669,500	669,500	4,041,300	4,041,300			669,500	669,500	4,041,300	4,041,300
3425	WESTWYND 6TH							1,233,000	1,233,000	7,133,100	7,053,100			1,233,000	1,233,000	7,133,100	7,053,100
3450	WOODLINN WES							199,300	199,300	1,649,000	1,649,000			199,300	199,300	1,649,000	1,649,000
3451	WOODLINN WES							61,900	61,900	469,100	469,100			61,900	61,900	469,100	469,100
3452	WOODLINN WES							38,000	38,000	63,000	63,000			38,000	38,000	63,000	63,000
3500	WYUMS 1ST							961,300	961,300	3,861,700	3,861,700			961,300	961,300	3,861,700	3,861,700
3600	WYUMS 2ND							352,100	352,100	2,152,400	2,127,400			352,100	352,100	2,152,400	2,127,400
3700	WYUMS 3RD							444,000	444,000	5,392,500	5,392,500			444,000	444,000	5,392,500	5,392,500
3800	THE YARDS			3,500	3,500									3,500	3,500		
3801	THE YARDS 2ND			396,700	396,700									396,700	396,700		
	Full Totals:	419,100		59,532,600		271,292,600		166,138,500		807,202,500				226,090,200		1,078,495,100	
	Net Totals:		419,100		54,852,100		227,227,900		165,816,600		738,927,700		502,500		221,087,800		966,155,600

Duties of Board of Equalization

As appeared in City Scan

This overview of the Board of Equalization duties appeared in an issue of City Scan and does simplify the statute for easier understanding.

Board of Equalization

What are the duties of the city board of equalization?

The city board of equalization is responsible for equalizing the assessment role within the city. It may change the valuation and assessment of any real property upon the roll by increasing or diminishing the assessed valuation as is reasonable and just in order to make taxation uniform. The valuation of any property returned by the assessor may not be increased by more than twenty-five percent without first giving the owner notice of the intention of the board to increase it. The notice must state the time when the board will be in session to act upon the matter and must be given by personal notice served upon the owner or the owner's agent or by leaving a copy at the owner's last known place of residence. (NDCC 57-11-03)

During the session of the city board of equalization, any person feeling aggrieved by anything in the assessment roll may apply to the board for the correction of the alleged errors, and the board may correct the errors as it may deem just. (NDCC 57-11-04)

The board of equalization shall add to the assessment roll any real property subject to taxation that has been omitted by the assessor and shall enter the property at a valuation that will bear a just proportion of the taxation. (NDCC 57-11-05)

Who is on the city board of equalization?

The city board of equalization consists of the members of the city governing body. The executive officer of the city governing body shall act as chairman, but in the executive officer's absence the governing body may elect one of its members to preside. A majority of the board constitutes a quorum to transact business. (NDCC 57-11-01)

When does the city board of equalization meet?

The city board of equalization shall meet at the usual place of the city governing body on the second Tuesday in April in each year. The board may adjourn from day to day until its work is completed. In case a quorum is not present at any time, the city auditor may adjourn from that day and publicly announce the time to which the meeting is adjourned. If the same person performs the duties of assessor for two or more cities or townships, the city auditor may, after consultation with the assessor involved, designate the hour and day in the month of April at which the board of equalization meeting will be held, provided that notice of the hour and day must be published in the official newspaper of the political subdivisions involved and posted at the usual place of the meeting by the city auditor at least ten days before the meeting. (NDCC 57-11-01)

What are the duties of the city auditor with regard to the board of equalization?

The city auditor, as clerk, shall keep an accurate record of all changes made in valuation and of all other proceedings. Within ten days after the completion of the equalization of the assessment, the city auditor shall deliver the assessments as equalized to the county auditor of the county in which the city is situated, with the city auditor's certificate that the assessments are correct as equalized by the city board of equalization. (NDCC 57-11-02)

City Board of Equalization Statute

Chapter 57-11
City Board of Equalization

Section
57-11-01. Membership of Board - Quorum – Meeting
57-11-02. Duties of Auditor
57-11-03. Duties of Board - Limitation on Increase - Notice
57-11-04. Application for correction of assessment
57-11-05. Adding property to assessment list
57-11-06. No reduction after session of Board - Exception
57-11-07. Effect of failure of Board to meet

57-11-01. Membership of Board - Quorum - Meeting.

1. The Board of Equalization of a city consists of the members of the governing body, and shall meet at the usual place of meeting of the governing body of the city on the second Tuesday in April each year. The executive officer of the governing body shall act a chairman, but in his absence the governing body may elect one of its members to preside. A majority of the board constitutes a quorum to transact business, and it may adjourn from day to day until its work is completed. In case a quorum is not present at any time, the clerk may adjourn from day to day and publicly announce the time to which the meeting is adjourned.

2. Notwithstanding the provisions of subsection 1, if the same person performs the duties of assessor for two or more cities or townships, the county director of tax equalization may designate the hour and day in the month of April at which the meeting provided for in subsection 1 must be held for each such city board of equalization; provided, that notice of the hour and day must be published in the official newspaper of the county and posted at the usual place of meeting at least ten days before such meeting.

57-11-02. Duties of Auditor. The city auditor, as clerk, shall keep an accurate record of all changes made in valuation, and of all other proceedings, and, within ten days after the completion of the equalization of the assessment, shall deliver the

assessments as equalized to the county auditor of the county in which the city is situated, with his certificate that the assessments are correct as equalized by the city board of equalization. The assessment as equalized must be accepted by the board of county commissioners in lieu of all other assessment rolls for the property in said city.

57-11-03. Duties of Board - Limitation on Increase - Notice. At its meeting, the board of equalization shall proceed to equalize and correct the assessment roll. It may change the valuation and assessment of any real property upon the roll by increasing or diminishing the assessed valuation thereof as is reasonable and just to render taxation uniform, except that the valuation of any property returned by the assessor may not be increased more than twenty-five percent without first giving athe owner or his agent notice of the intention of the board to increase it. The notice must state the time when the board will be in session to act upon the matter and must be given by personal notice served upon the owner or his agent or by leaving a copy at his last known place of residence.

57-11-04. Application for correction of assessment. During the session of the board, any person, or the attorney or agent of any person feeling aggrieved by anything in the assessment roll, may apply to the board for the correction of allege errors in the listing or valuation of real property, and the board may correct the errors as it may deem just.

57-11-05. Adding property to assessment list. The board of equalization shall place upon and add to assessment roll any real property subject to taxation which has been omitted by the owner or the assessor and shall enter the property at a valuation which will bear an equal and just proportion of the taxation.

57-11-06. No reduction after session of Board - Exception. After the adjournment of the board each year, neither the governing body of the city nor the city board of equalization may change or alter any assessment. Neither may the governing body or the board of equalization reduce or abate, or authorize the reduction, abatement, or return, of any taxes levied upon such assessments for any cause except that the property assessed was not subject to taxation at the time the assessment was made.

57-11-07. Effect of failure of Board to meet. The failure of the board of equalization to hold its meeting does not vitiate nor invalidate any assessment or tax except as to the excess of valuation or tax thereon shown to have been made or levied unjustly.