



Board of Equalization
April 10, 2007
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West Fargo City Hall
800 4th Ave E
West Fargo ND 58078

2007 Board of Equalization Index

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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.

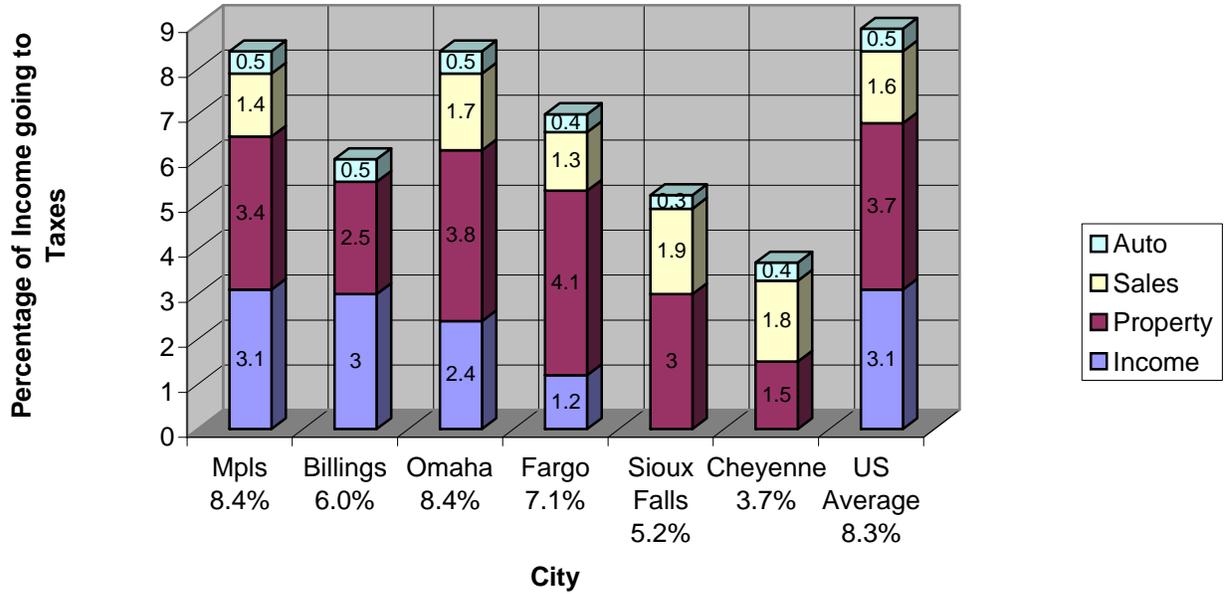
For example: The market value of a home is appraised at \$100,000.

$$\begin{aligned} & \$100,000 \times 50\% \text{ Assessment Factor} = \$50,000 \text{ or assessed value} \\ & \$ 50,000 \times 9\% \text{ Residential Factor}^* = \$ 4,500 \text{ or taxable value} \\ & \$ 4,500 \times .44999 \text{ Mill Levy (2006)} = \$ 2,024 \text{ or Consolidated tax} \end{aligned}$$

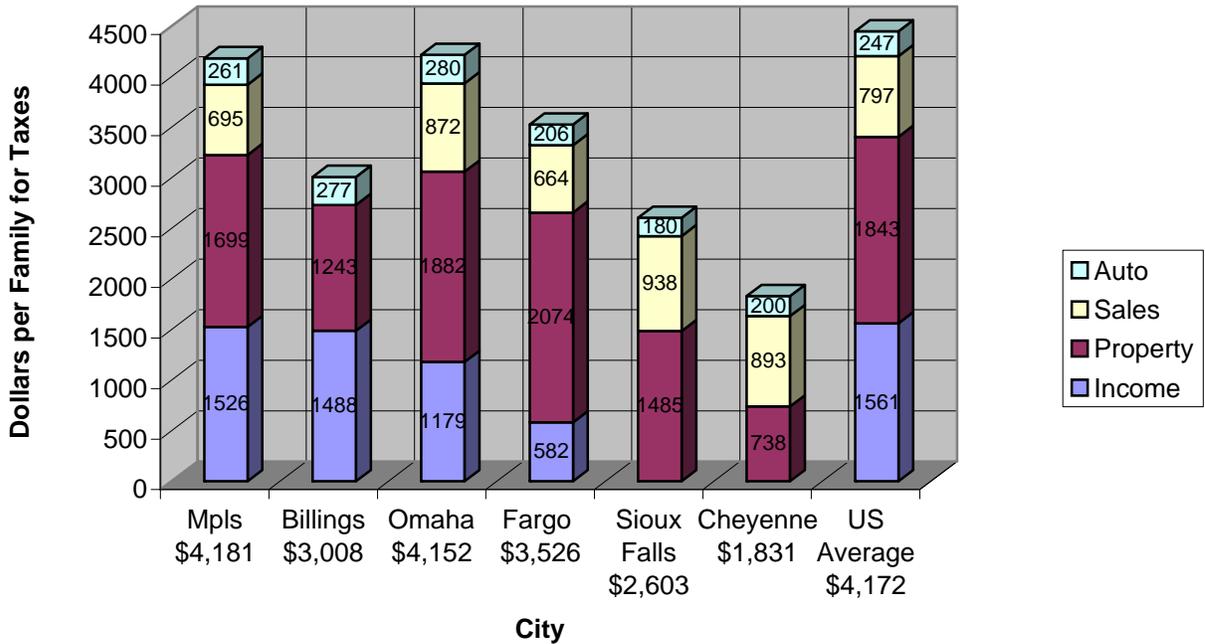
*Commercial and Agricultural Factors are 10%

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.

Major Taxes as a percent of Income for Family of Four Earning \$50,000



Major Tax Burden for Family of Four Earning \$50,000 per year



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2007 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.

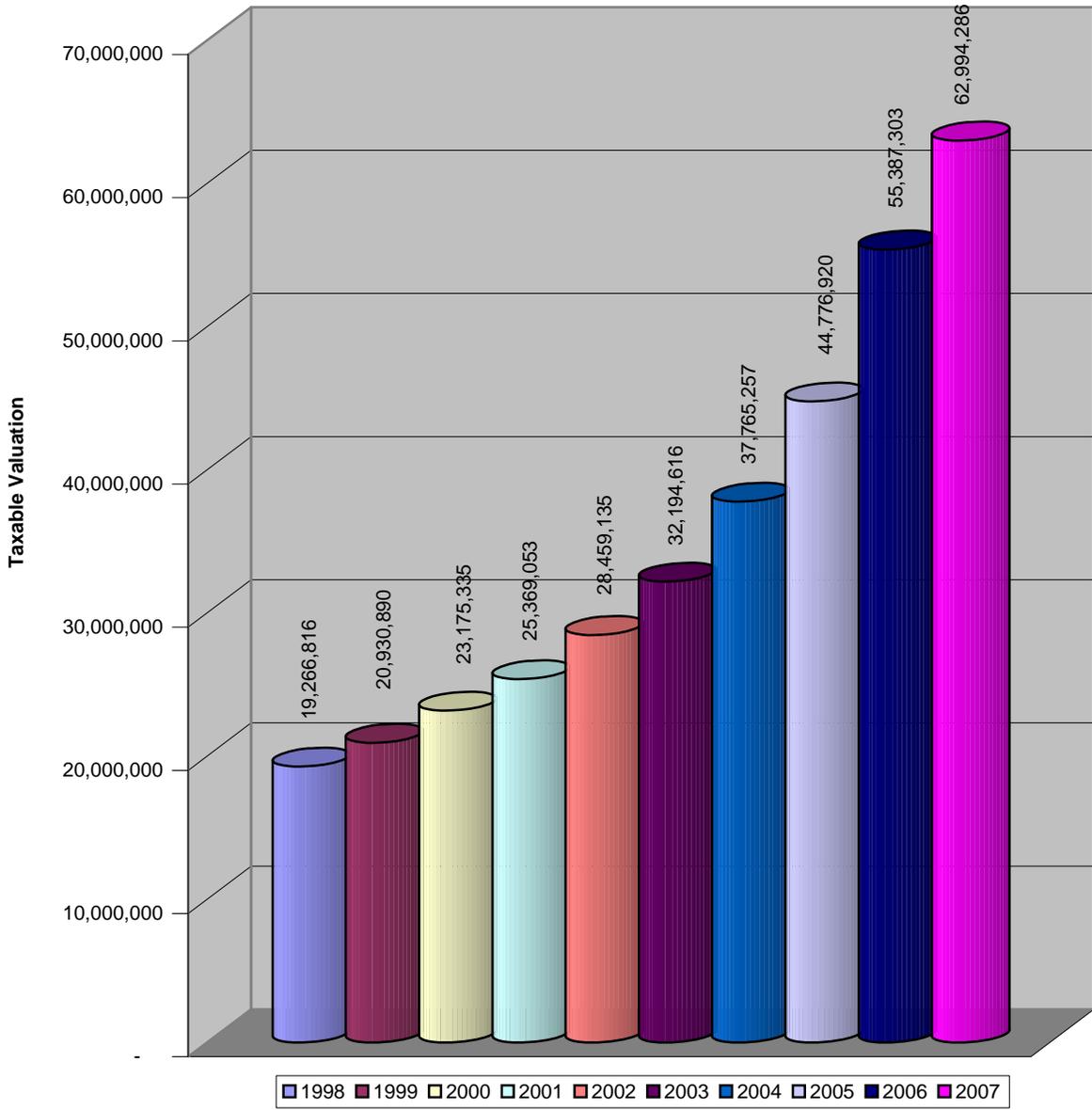
The following projection of the 2007 taxable valuation will vary somewhat from the final amount. Changes will occur between now and when the mill levy is determined in September. Examples of these changes may include errors in assessments or exemptions not previously filed. The adjustment column is for 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	\$	68,815	
Residential	\$	46,309,802	
Commercial	\$	17,142,880	
- TIF	\$	(796,765)	
- Adjustments (Estimated)	\$	(200,000)	
+Corporations (Estimated)	\$	670,224	
Projected Taxable Value	\$	63,194,956	Projected

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

<u>Year</u>	<u>Taxable Valuation</u>	<u>% Change</u>
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	55,387,303	23.70%
2007	62,994,286	13.73% Actual

Ten Year Taxable Valuation History



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 2006 and the mill levies in West Fargo were 449.99. This illustrates how that levy is broken down:

2006 Mill Levy Breakdown

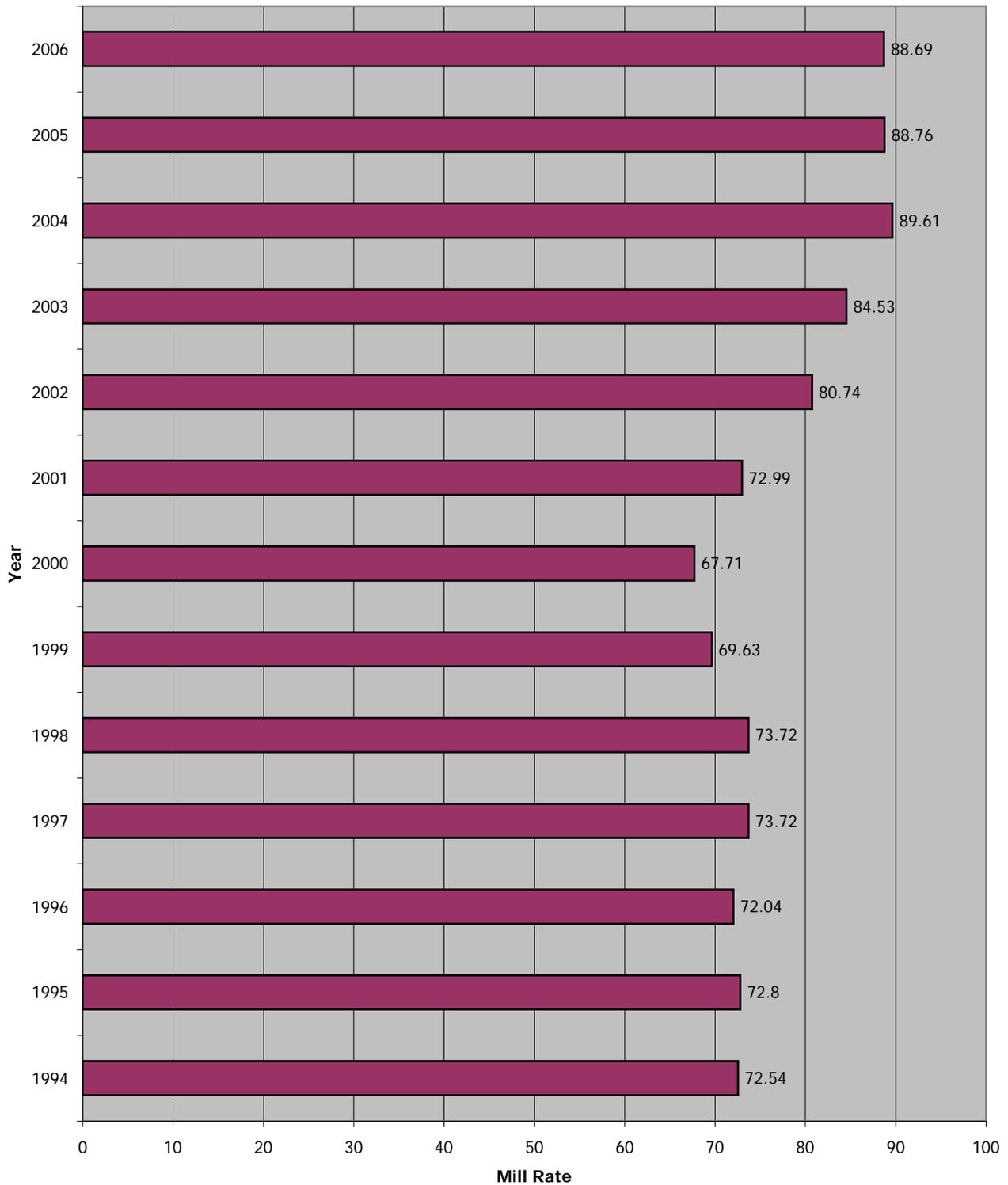
State	1.00
Cass County*	64.76
West Fargo City	88.69
Park District	36.02
School District	254.02
Water District	4.50
Garrison Diversion	1.00

Mill Levies for 1995 - 2006

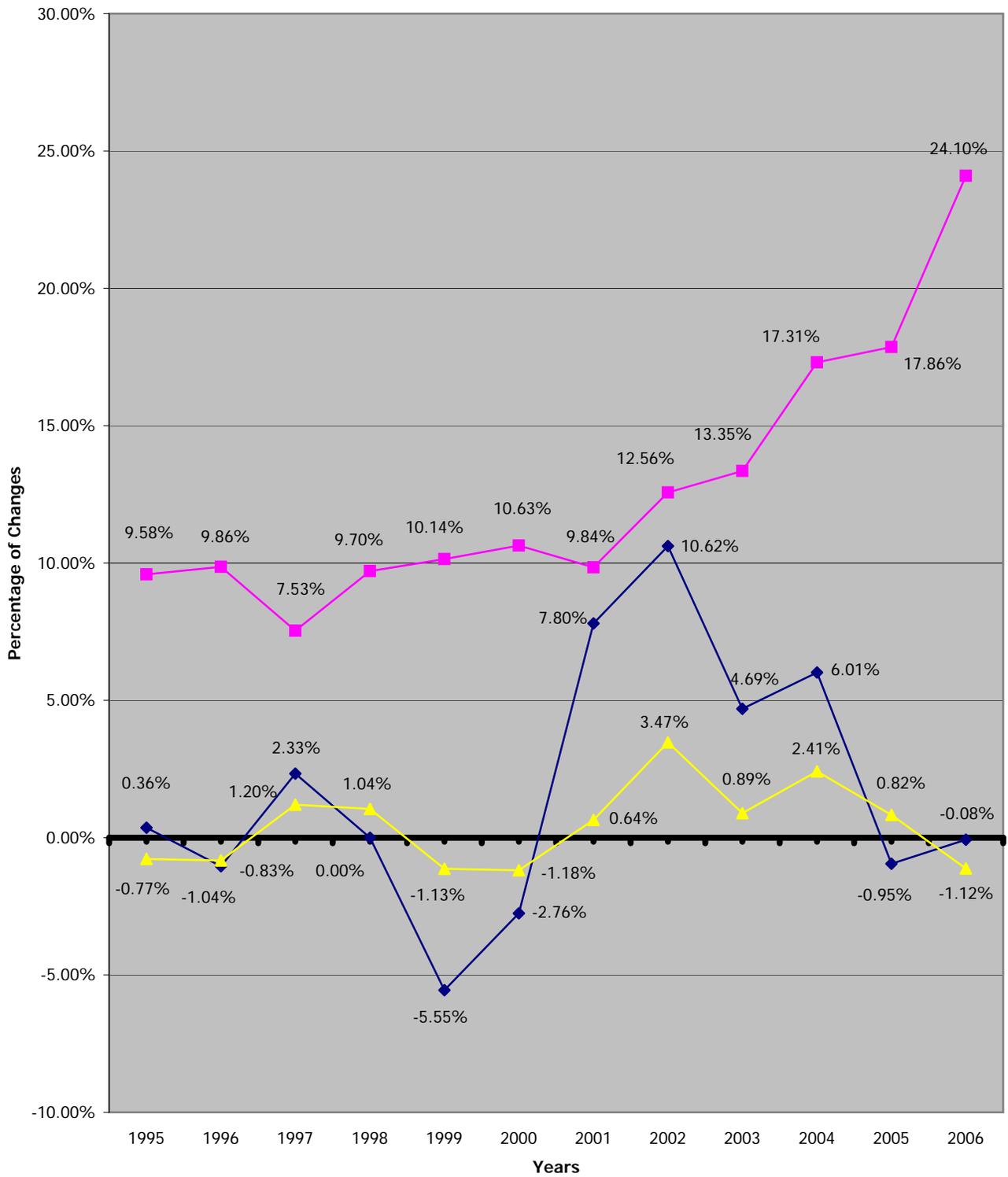
Year	City	Park	School	County	Garrison	State	Water	Total
1995	72.80	27.01	251.66	65.96	1.00	1.00	4.00	423.43
1996	72.04	26.70	251.06	64.12	1.00	1.00	4.00	419.92
1997	73.72	27.34	250.83	66.49	1.00	1.00	4.60	424.98
1998	73.72	27.79	249.02	72.39	1.00	1.00	4.50	429.42
1999	69.63	28.23	249.02	71.17	1.00	1.00	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
2006	88.69	36.02	254.02	64.76	1.00	1.00	4.50	449.99

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

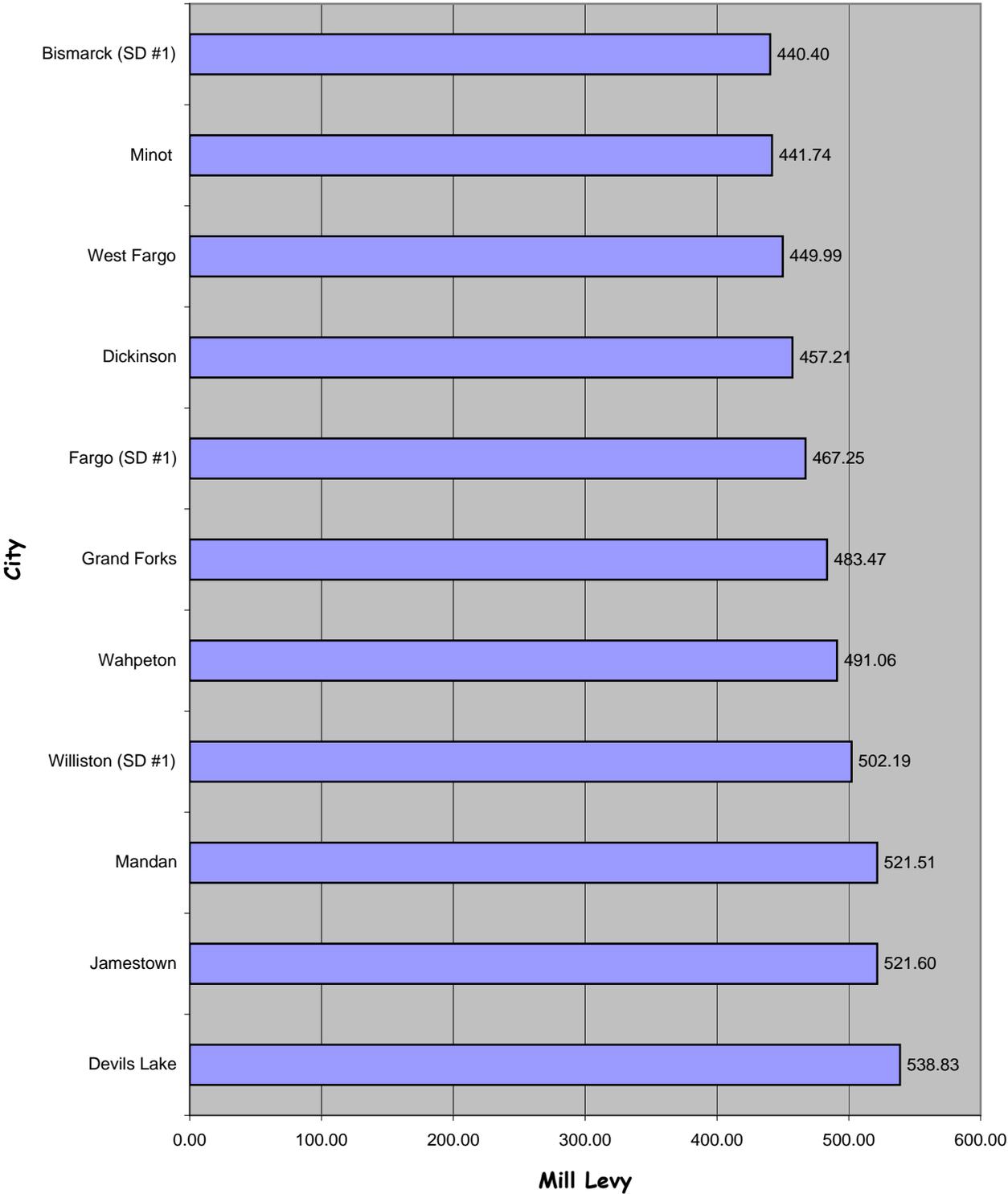
Mill Rate Recap



Mill Rate & Valuation Changes



North Dakota City's Mill Levy Comparison



Major North Dakota City Comparison

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

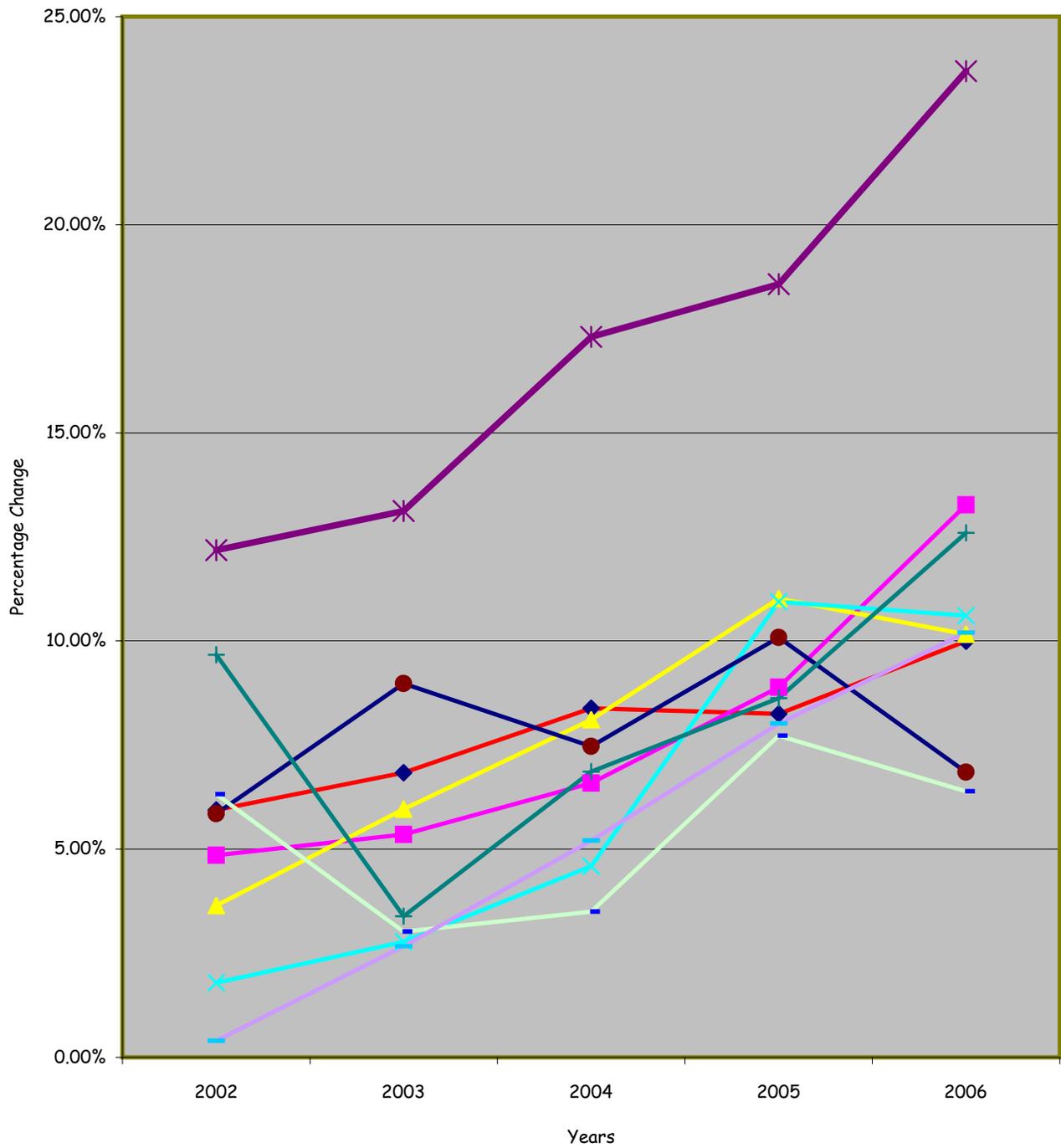
Population / Taxable Value Comparison

City	Estimated Population	2006 Taxable Valuation	2005 Taxable Valuation	% Increase
Fargo	92,396	\$ 268,544,513	\$ 244,141,153	10%
Bismarck	57,377	\$ 149,966,086	\$ 132,395,061	13%
Grand Forks	49,792	\$ 121,056,846	\$ 109,889,541	10%
Minot	34,984	\$ 82,554,824	\$ 74,635,946	11%
West Fargo	19,487	\$ 55,387,303	\$ 44,779,582	24%
Mandan	17,225	\$ 30,561,967	\$ 28,603,587	7%
Dickinson	15,666	\$ 28,290,649	\$ 25,124,687	13%
Jamestown	14,826	\$ 24,231,610	\$ 22,776,920	6%
Williston	12,193	\$ 17,729,539	\$ 16,087,950	10%
Wahpeton	8,220	\$ 12,339,366	\$ 11,624,945	6%
Devils Lake	6,723	\$ 9,548,269	\$ 9,243,966	3%

Mill Levy / Property Tax Comparison

City	2006 Total Mill Levy	2006 City Mill Levy	Est Tax 100,000 Residential	Est Tax 100,000 Commercial
Devils Lake	538.83	127.53	2,425	2,694
Jamestown	521.60	133.85	2,347	2,608
Mandan	521.51	111.05	2,347	2,608
Williston (SD #1)	502.19	92.59	2,260	2,511
Wahpeton	491.06	117.94	2,210	2,455
Grand Forks	483.47	113.55	2,176	2,417
Fargo (SD #1)	467.25	57.25	2,103	2,336
Dickinson	457.21	109.49	2,057	2,286
West Fargo	449.99	88.69	2,025	2,250
Minot	441.74	122.74	1,988	2,209
Bismarck (SD #1)	440.40	94.37	1,982	2,202

Percentage of Taxable Valuation Change by ND City



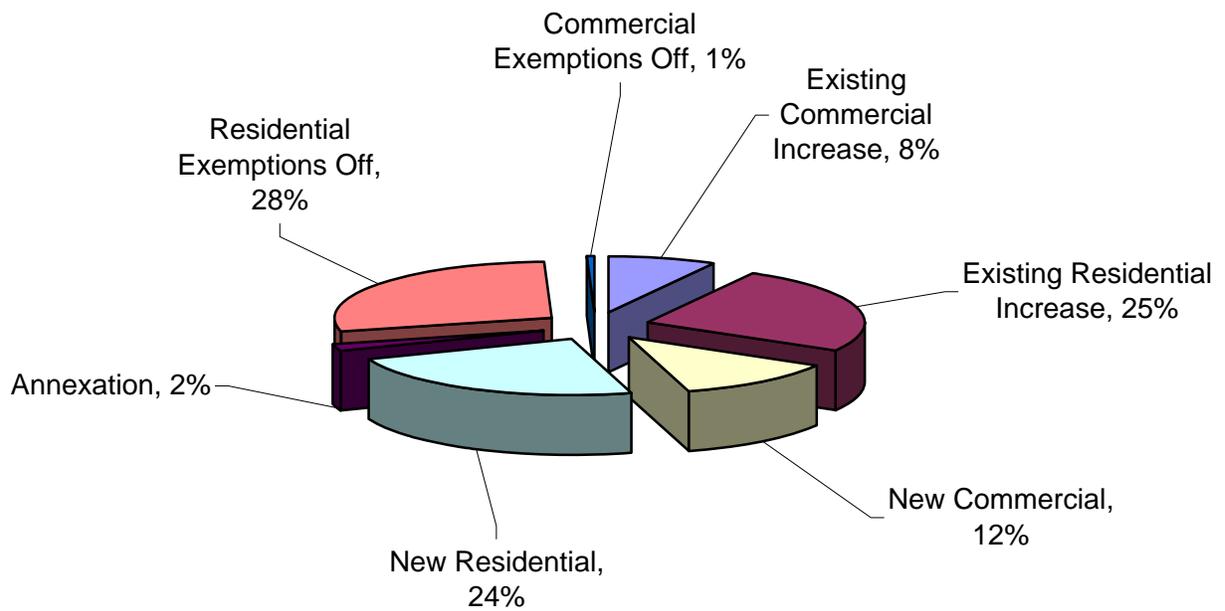
2006 - 2007 SALES RATIO ADJUSTMENT WORKSHEET

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 2006 ratio study place commercial property at 91.5% and residential property at 93.5%. The city uses mass reappraisal of areas and trending of other areas to increase the percentages to within acceptable levels. For 2007 the reappraisal and trending of property increased commercial by 5% and residential by 4%.

	COMMERCIAL		RESIDENTIAL	
	2006	2007	2006	2007
True & Full Value	292,751,700	339,353,200	905,246,800	1,027,549,300
Supplementary Abstract				
Increases		52,738,500		86,532,300
Decreases	21,257,400		3,680,700	
Adjusted T&F Values (Line 1-Line 2 or 3)	271,494,300	286,614,700	901,566,100	941,017,000
Year T&F Sales Ratio	91.50%		93.50%	
Indicated Market Value (Line 4 / Line 5)	296,715,082		964,241,818	
Year T&F Market Value Ratio 2005 Line 4 / Line 6)		96.6%		97.6%
Market Value - 2001 T&F (Line 6 - 2005 Line 4)		10,100,382		23,224,818
Indicated Change Need to Reach 100% Value (Line 8 / 2005 Line 4)		3.5%		2.5%

Where Was the Growth in 2007?



Where your tax dollar goes in the City of West Fargo

City Levy	Mill Rate	Tax Dollars	Percentage
General	64.81	\$ 437.47	14.499%
Fire	7.90	\$ 53.33	1.767%
Airport	2.05	\$ 13.84	0.459%
Share of Specials	0.98	\$ 6.62	0.219%
Building	1.83	\$ 12.35	0.409%
Library	8.92	\$ 60.21	1.996%
S&I HWY #1		\$ -	0.000%
S&I HWY #2	2.38	\$ 16.07	0.532%
Total City	88.87	\$ 599.87	19.9%

Park District Levy	Mill Rate	Tax Dollars	Percentage
General	16.07	\$ 108.47	3.595%
Share of Specials	15.97	\$ 107.80	3.573%
Social Security	1.02	\$ 6.89	0.228%
Rec Facilities	5.00	\$ 33.75	1.119%
Total Park District	38.06	\$ 256.91	8.5%

Other Levies	Mill Rate	Tax Dollars	Percentage
County	61.00	\$ 411.75	13.647%
Weed	2.35	\$ 15.86	0.526%
Vector	1.00	\$ 6.75	0.224%
Soil	0.35	\$ 2.36	0.078%
Garrison Diversion	1.00	\$ 6.75	0.224%
State Med School	1.00	\$ 6.75	0.224%
School District #6	248.76	\$ 1,679.13	55.652%
Water Resource	4.60	\$ 31.05	1.029%
Total Others	320.06	\$ 2,160.41	71.6%

Total Mill Levy	446.99	\$ 3,017.18	100%
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Formula for determining residential taxes

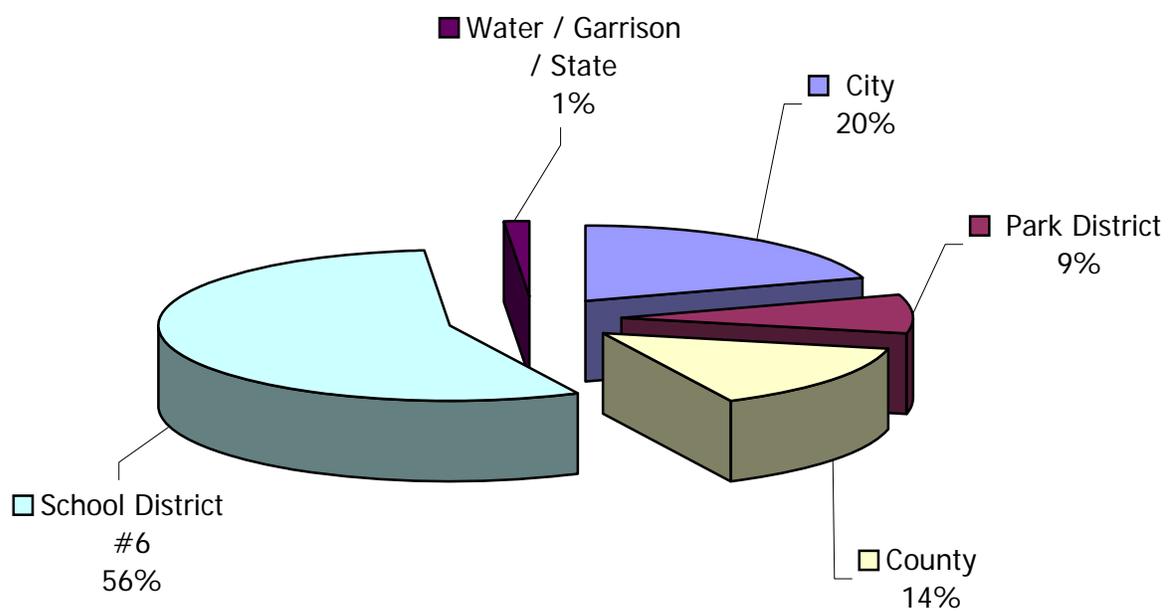
True & Full Value		Tax Rate		Mill Levy		Tax Dollars
150,000	x	0.045	x	0.44699	=	\$ 3,017.18

Formula for determining commercial taxes

150,000	x	0.05	x	0.44699	=	\$ 3,352.43
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This information is prepared using the 2007 Mill Rate

Where Your Tax Dollars Go In the City of West Fargo



■ City ■ Park District ■ County ■ School District #6 ■ Water / Garrison / State

2007 Exempt Properties

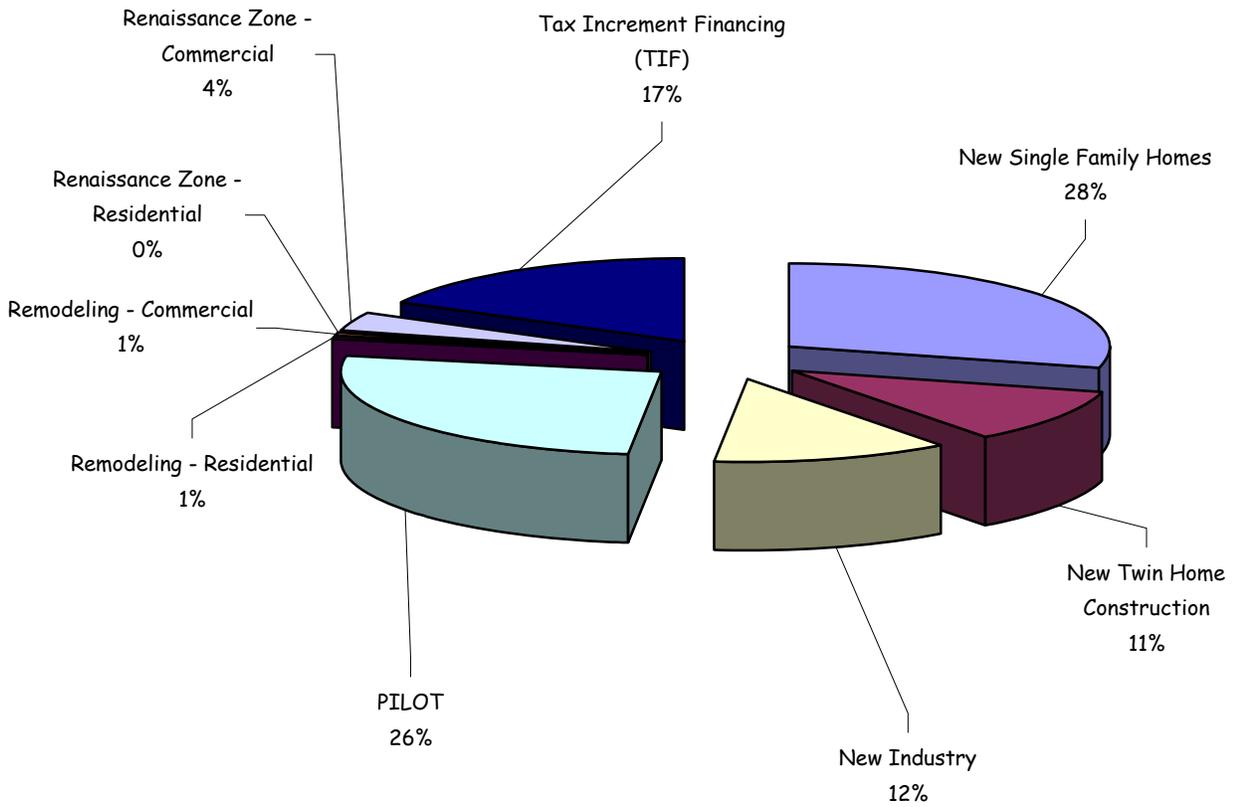
Exempt Property falls into two classes for property tax assessments: *discretionary or fully exempt*. Discretionary exemptions are granted for reasons such as relief for the disabled or elderly, economic expansion, or renovation of properties. Fully exempt properties include those such as churches, schools and hospitals. Following is a breakdown of discretionary exemptions for the 2007 assessment:

Type	True & Full Value	Tax Dollars
New Single Family Homes	\$ 27,150,000	\$ 551,474
New Twin Home Construction	\$ 9,862,500	\$ 200,328
New Industry	\$ 11,110,400	\$ 250,751
PILOT	\$ 24,359,800	\$ 549,776
Remodeling - Residential	\$ 566,700	\$ 11,511
Remodeling - Commercial	\$ 536,900	\$ 12,117
Renaissance Zone - Residential	\$ 12,700	\$ 258
Renaissance Zone - Commercial	\$ 3,370,000	\$ 76,058
Tax Increment Financing (TIF)	\$ 15,935,300	\$ 323,679
Total	\$ 92,904,300	\$ 1,975,952

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

Type	#	2007	#	2006	#	2005
New Single Family Homes	364	\$ 27,150,000	648	\$ 47,143,500	765	\$ 54,459,900
New Twin Home Construction	132	\$ 9,862,500	234	\$ 17,550,000	114	\$ 8,600,700
New Industry	4	\$ 11,110,400	4	\$ 10,347,500	4	\$ 1,172,800
PILOT	12	\$ 24,359,800	12	\$ 15,163,700	12	\$ 9,703,600
Remodeling - Residential	11	\$ 566,700	14	\$ 734,800	9	\$ 524,400
Remodeling - Commercial	3	\$ 536,900	1	\$ 267,100	1	\$ 234,100
Renaissance Zone - Residential	1	\$ 12,700	2	\$ 146,000	2	\$ 139,100
Renaissance Zone - Commercial	10	\$ 3,370,000	8	\$ 3,160,000	6	\$ 2,657,800
Tax Increment Financing (TIF)	108	\$ 15,935,300	96	\$ 10,670,900	44	\$ 11,695,000
Total		\$ 92,904,300		\$ 105,183,500		\$ 89,187,400

Exemption Summary 2007



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%
2006	255	6.63%
2007	259	6.50%

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: $\$100,000 \times .045 \times .44999$ (mills) = \$2,024 (taxes)

- **Question:** How much are values in West Fargo increasing this year?
- **Answer:** Overall existing residential property received on the average a 4% increase in property valuation this year. Commercial property saw an overall increase of 5% based on the results of the last year 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 \$1,525 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 \$35,470,200.

- **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%. This ratio has been consistent for the last three years.

- **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 2007 valuation of \$62,398,191. That is a growth rate of almost 300%. Our number of properties has increased during that same time span from 3,206 to 8,911. There is not another city in North Dakota that can boast of such growth. Our mill rate continues to be one of the lowest of the larger cities placing West Fargo in the third lowest position.

TOTAL BY ADDITION - FULL VALUES

	Ag Land		Commercial		Residential		Fire Amount	Hmst Credit	Land Improvement			
	Full Land	Net Land	Full Land	Net Land	Full Land	Net Land			Total Land	Net Land		
0005 AIRPORT 1ST	12,600	12,600	547,000	547,000					12,600	12,600	547,000	547,000
0010 ARBOR GLEN		2,577,700	13,488,000	13,488,000					2,577,700	2,577,700	13,488,000	13,263,000
0011 ARBOR GLEN 2N		441,200	2,730,600	2,655,600					441,200	441,200	2,730,600	2,655,600
0012 ARBOR GLEN 3R		73,000	566,300	455,200					73,000	73,000	566,300	455,200
0015 BURLINGTON 4T		190,700	25,000	25,000					190,700	190,700	25,000	25,000
0019 ARMOUR INDUS	70,600	70,600	297,000	297,000					70,600	70,600	297,000	297,000
0020 ARMOUR INDUS	302,900	302,900	621,600	621,600					302,900	302,900	621,600	621,600
0023 BORDERTOWN 1	90,000	90,000	712,700	603,700					90,000	90,000	712,700	603,700
0024 B-D LAND 2ND	94,200	94,200	183,000	183,000					94,200	94,200	183,000	183,000
0026 BEAVER CREEK	784,400	784,400	4,462,000	4,462,000					784,400	784,400	4,462,000	4,462,000
0027 BURLINGTON	578,300	578,300	2,572,000	2,572,000	1,141,100	1,348,600	898,600		1,719,400	1,719,400	3,920,600	3,470,600
0028 BURLINGTON 2N	365,800	365,800	3,363,000	3,363,000	146,400				512,200	512,200	3,363,000	3,363,000
0029 BURLINGTON 3R	615,500	615,500	2,603,000	2,603,000	215,900	535,500	535,500		215,900	215,900	535,500	535,500
0030 BUTLER	615,500	615,500	2,603,000	2,603,000					615,500	615,500	2,603,000	2,603,000
0031 BUTLER'S 2ND	132,500	132,500	690,000	690,000					132,500	132,500	690,000	690,000
0032 BUTLER'S 3RD	1,384,200	25,000	3,189,000						1,384,200	25,000	3,189,000	
0033 BUTLER'S 4TH	2,078,100	29,300							2,078,100	29,300		
0034 BUTLER'S 5TH	270,500	5,400							270,500	5,400		
0036 BOGEY 2ND	206,600	206,600	1,533,000	1,533,000					206,600	206,600	1,533,000	1,533,000
0037 BOGEY 3RD	225,200	225,200	265,000	265,000					225,200	225,200	265,000	265,000
0038 BOGEY 4th	501,500	501,500	2,309,000	1,396,600					501,500	501,500	2,309,000	1,396,600
0039 CARMELL PLACE		776,500	2,333,000	2,183,000					776,500	776,500	2,333,000	2,183,000
0040 CHARLESWOOD		2,720,700	14,830,000	14,830,000					2,720,700	2,720,700	14,830,000	14,830,000
0041 CHARLESWOOD		544,400	2,732,900	2,732,900					544,400	544,400	2,732,900	2,732,900
0042 CHARLESWOOD		992,900	6,166,800	6,166,800					992,900	992,900	6,166,800	6,166,800
0043 CHARLESWOOD		531,400	3,076,500	3,076,500					531,400	531,400	3,076,500	3,076,500

TOTAL BY ADDITION - FULL VALUES

Rept: asRptAssesRollTotal
City: City of West Fargo

	Ag Land			Commercial			Residential			Fire Amount	Hmst Credit	Improvement			
	Full Land	Net Land	Net Land	Full Land	Net Land	Net Land	Full Impr	Net Impr	Net Impr			Total Land	Net Land	Total Land	Net Land
0044						253,500	1,425,000	1,425,000	1,425,000			253,500	253,500	1,425,000	1,425,000
0045						1,550,300	8,441,200	8,441,200	8,441,200			1,550,300	1,550,300	8,441,200	8,441,200
0046						343,300	1,985,900	1,985,900	1,985,900			343,300	343,300	1,985,900	1,985,900
0047						1,499,500	8,679,500	8,679,500	8,679,500			1,499,500	1,499,500	8,679,500	8,679,500
0048						307,700	1,820,100	1,820,100	1,820,100			307,700	307,700	1,820,100	1,820,100
0049			84,000			555,000	3,787,500	3,787,500	3,787,500			639,000	639,000	3,787,500	3,787,500
0050						1,271,800	4,359,100	4,359,100	4,286,800	15,300		1,271,800	1,256,500	4,359,100	4,286,800
0051						231,400	1,195,200	1,195,200	1,195,200			231,400	231,400	1,195,200	1,195,200
0052						293,600	3,322,200	3,322,200	3,322,200			293,600	293,600	3,322,200	3,322,200
0053						2,706,300	16,797,500	16,797,500	16,722,500			2,706,300	2,706,300	16,797,500	16,722,500
0054						112,000	675,300	675,300	675,300			112,000	112,000	675,300	675,300
0055						566,800	2,920,600	2,920,600	2,920,600			566,800	566,800	2,920,600	2,920,600
0056						486,700	2,812,900	2,812,900	2,812,900			486,700	486,700	2,812,900	2,812,900
0057						1,164,600	6,914,900	6,914,900	6,614,900			1,164,600	1,164,600	6,914,900	6,614,900
0058						2,464,300	15,029,500	14,274,500	14,274,500			2,464,300	2,464,300	15,029,500	14,274,500
0059						1,517,900	4,547,200	3,422,200	3,422,200			1,517,900	1,517,900	4,547,200	3,422,200
- 0060						3,586,600	21,037,500	21,037,500	21,037,500			3,586,600	3,586,600	21,037,500	21,037,500
0061						1,737,000	10,296,200	10,296,200	10,296,200			1,737,000	1,737,000	10,296,200	10,296,200
0062						1,962,900	11,385,700	11,385,700	11,385,700			1,962,900	1,962,900	11,385,700	11,385,700
0063						250,900	1,273,400	1,273,400	1,273,400			250,900	250,900	1,273,400	1,273,400
0064						1,593,500	8,411,500	8,411,500	8,411,500			1,593,500	1,593,500	8,411,500	8,411,500
0065						500,300	3,174,000	3,174,000	3,174,000			500,300	500,300	3,174,000	3,174,000
0066						3,437,100	13,175,000	11,075,000	11,075,000			3,437,100	3,437,100	13,175,000	11,075,000
0067						1,811,700	3,612,000	3,237,000	3,237,000			1,811,700	1,811,700	3,612,000	3,237,000
0070			140,800				311,700	311,700				140,800	140,800	311,700	311,700
0072						680,500	1,497,700	1,172,700	1,172,700			680,500	680,500	1,497,700	1,172,700

TOTAL BY ADDITION - FULL VALUES

Rept: asfpaAssessRollTotal
City: City of West Fargo

	Ag Land		Commercial		Residential		Fire Amount	Hmst Credit	Land Improvement			
	Full Land	Net Land	Full Land	Net Land	Full Impr	Net Impr			Full Land	Net Land	Total Land	Net Land
0073 CHARLESWOOD					1,361,400	1,361,400	6,453,500	5,703,500	1,361,400	1,361,400	6,453,500	5,703,500
0074 CHARLESWOOD					324,600	324,600	688,900	463,900	324,600	324,600	688,900	463,900
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
0077 DAKOTA TERRIT		1,538,800		1,538,800	4,777,000	4,777,000			1,538,800	1,538,800	4,777,000	4,777,000
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			3,063,700	3,063,700	947,700	947,700	3,063,700	3,063,700
0080 DAKOTA WACHIN		944,700		944,700	4,231,000	2,393,000			944,700	944,700	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	3,077,000	3,077,000			913,900	913,900	3,077,000	3,077,000
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		1,617,100		1,617,100	7,857,000	7,857,000			1,617,100	1,617,100	7,857,000	7,857,000
0085 COMMERCIAL R		240,000		240,000	2,126,000	2,126,000			240,000	240,000	2,126,000	2,126,000
0095 DAVON 1ST		120,800		120,800	437,800	437,800			120,800	120,800	437,800	437,800
0097 DMI 1ST		364,800		364,800	6,000	6,000			364,800	364,800	6,000	6,000
0100 DAWNS				1,101,500	1,085,500	3,985,500	3,961,000	40,500	1,101,500	1,085,500	3,985,500	3,961,000
0105 CHARLESWOOD				84,200	84,200	916,700	766,700		84,200	84,200	916,700	766,700
0181 EAGLE RUN 2ND				160,100	160,100	566,200	566,200		160,100	160,100	566,200	566,200
0182 EAGLE RUN 3RD				3,092,100	3,092,100	13,014,600	12,339,600		3,092,100	3,092,100	13,014,600	12,339,600
0183 EAGLE RUN 4TH				2,887,900	2,887,900	14,046,600	12,921,600		2,887,900	2,887,900	14,046,600	12,921,600
0184 EAGLE RUN 5TH				2,149,200	2,149,200	13,352,100	12,302,100		2,149,200	2,149,200	13,352,100	12,302,100
0185 EAGLE RUN 6TH				1,158,000	1,158,000	7,922,300	7,922,300		1,158,000	1,158,000	7,922,300	7,922,300
0186 EAGLE RUN 7TH				373,600	373,600	2,503,300	2,503,300		373,600	373,600	2,503,300	2,503,300
0187 EAGLE RUN 8TH		2,255,800		2,255,800	9,181,000	9,181,000			2,400,300	2,400,300	9,181,000	9,181,000
0188 EAGLE RUN 9TH				1,649,700	1,649,700	13,508,800	12,683,800		1,649,700	1,649,700	13,508,800	12,683,800
0189 EAGLE RUN 10T				942,100	942,100	5,185,100	4,735,100		942,100	942,100	5,185,100	4,735,100

TOTAL BY ADDITION - FULL VALUES

	Ag Land		Commercial		Residential		Fire Amount	Hmst Credit	Land Improvement			
	Full Land	Net Land	Full Land	Net Land	Full Impr	Net Impr			Total Land	Net Land	Total Land	Net Land
0190 EAGLE RUN 11T	1,545,300	1,545,300	12,430,000	12,430,000	2,947,900	18,799,900	15,899,900		4,493,200	4,493,200	31,229,900	28,329,900
0191 EAGLE RUN 12T	2,637,500	2,637,500	13,968,000	13,968,000					2,637,500	2,637,500	13,968,000	13,968,000
0192 EAGLE RUN 13T		1,673,400		1,673,400	5,496,300	4,596,300			1,673,400	1,673,400	5,496,300	4,596,300
0193 EAGLE RUN 14T		1,335,900		1,335,900	8,611,200	5,686,200			1,335,900	1,335,900	8,611,200	5,686,200
0194 EAGLE RUN 15T	636,200	636,200	3,492,000	3,492,000					636,200	636,200	3,492,000	3,492,000
0195 EAGLE RUN 16T		168,100		168,100	723,700	723,700			168,100	168,100	723,700	723,700
0200 EASTRIDGE	88,800	88,800	276,000	276,000	88,800	497,100	497,100		177,600	177,600	773,100	773,100
0300 EASTRIDGE 2ND	744,600	744,600	7,322,000	7,322,000	874,100	4,114,700	4,114,700		1,618,700	1,618,700	11,436,700	11,436,700
0310 EASTRIDGE 3RD	59,900	59,900	378,000	378,000					59,900	59,900	378,000	378,000
0400 EASTWOOD		603,300		603,300	2,579,900	2,579,900			603,300	603,300	2,579,900	2,579,900
0500 EASTWOOD 2ND		1,724,700		1,724,700	8,022,200	7,942,200			1,724,700	1,724,700	8,022,200	7,942,200
0550 ELMWOOD COU		7,590,700		7,590,700	51,664,700	46,352,500			7,590,700	7,590,700	51,664,700	46,352,500
0551 ELMWOOD COU		772,300		772,300	6,743,300	6,668,300			772,300	772,300	6,743,300	6,668,300
0600 FRANCIS 1ST	562,700	562,700	2,726,500	2,726,500	1,209,500	443,800	443,800		656,400	656,400	3,170,300	1,663,300
0700 FRANCIS 2ND	403,200	403,200	2,475,000	2,475,000	2,330,000	6,179,100	6,004,500	13,500	1,633,800	1,633,800	8,654,100	8,334,500
0701 GM		561,400		561,400	2,618,200	2,618,200			561,400	561,400	2,618,200	2,618,200
0702 GATEWAY 1ST	602,900	602,900	1,446,000	1,446,000	366,000				602,900	602,900	1,446,000	366,000
0703 GELLERS	275,600	275,600	688,000	688,000					275,600	275,600	688,000	688,000
0704 GELLERS 2ND	540,400	540,400	681,100	681,100					540,400	540,400	681,100	681,100
0708 GLENNIS	159,300	159,300	1,092,000	1,092,000					159,300	159,300	1,092,000	1,092,000
0709 GOLDENWOOD 1		848,700		848,700	3,095,600	2,445,600			848,700	848,700	3,095,600	2,445,600
0710 HALVERSONS		2,977,300		2,977,300	14,969,500	14,934,200			2,977,300	2,977,300	14,969,500	14,934,200
0715 GOLDENWOOD 2		209,400		209,400					209,400	209,400		
0800 HALVERSONS IN	1,568,400	1,501,800	5,055,000	5,055,000	2,080,700				1,568,400	1,501,800	5,055,000	2,080,700
0810 HAYDEN HEIGHT		958,900		958,900					958,900	958,900		
0825 HELFRICH	243,900	243,900	599,000	599,000	599,000				243,900	243,900	599,000	599,000

TOTAL BY ADDITION - FULL VALUES

	Ag Land			Commercial			Residential			Fire Amount	Hmst Credit	Improvement			
	Full Land	Net Land	Full Impr	Net Land	Full Impr	Net Impr	Full Land	Net Land	Full Impr			Net Land	Full Impr	Net Land	Full Impr
0835 HUNTINGTON W				2,750,600	2,750,600	18,794,900	18,794,900	2,750,600	2,750,600	18,794,900	18,794,900	2,750,600	2,750,600	18,794,900	18,794,900
0851 HOFER		74,300	439,000	74,300	439,000	439,000	74,300	74,300	74,300	439,000	439,000	74,300	74,300	439,000	439,000
0852 HIGH SCHOOL 2															
0853 HOMESTEAD				1,414,300	1,414,300	9,125,000	9,125,000	1,414,300	1,414,300	9,125,000	9,125,000	1,414,300	1,414,300	9,125,000	9,125,000
0854 HOMESTEAD 2N				49,700	49,700	294,700	294,700	49,700	49,700	294,700	294,700	49,700	49,700	294,700	294,700
0855 INN		227,600	791,500	170,700	877,000	791,500	170,700	227,600	170,700	877,000	791,500	227,600	170,700	877,000	791,500
0857 INTERSTATE SE		187,000	681,000	187,000	837,000	681,000	187,000	187,000	187,000	837,000	681,000	187,000	187,000	837,000	681,000
0858 INTEGRITY 1ST		2,330,100	18,482,000	2,330,100	18,482,000	18,482,000	2,330,100	2,330,100	2,330,100	18,482,000	18,482,000	2,330,100	2,330,100	18,482,000	18,482,000
0860 KOST		499,800	1,599,000	499,800	1,697,000	1,599,000	499,800	499,800	499,800	1,697,000	1,599,000	499,800	499,800	1,697,000	1,599,000
0861 KOST 2ND		417,000	910,000	417,000	910,000	910,000	417,000	417,000	417,000	910,000	910,000	417,000	417,000	910,000	910,000
0862 KOST 3RD		143,000	294,000	143,000	294,000	294,000	143,000	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	129,300			129,300	129,300		
0881 KASS 2ND				515,500	4,249,600	4,249,600	515,500	515,500	515,500	4,249,600	4,249,600	515,500	515,500	4,249,600	4,249,600
0882 KASS 3RD		360,400	950,400	360,400	950,200	950,400	360,400	525,200	525,200	950,400	950,400	360,400	360,400	950,400	950,400
0890 KAUTZMAN		119,600	980,000	119,600	980,000	980,000	119,600	119,600	119,600	980,000	980,000	119,600	119,600	980,000	980,000
0895 KITTELSON'S 1S		90,400	179,000	90,400	179,000	179,000	90,400	90,400	90,400	179,000	179,000	90,400	90,400	179,000	179,000
0900 LENZWEIER		155,000	1,048,000	155,000	1,048,000	1,048,000	155,000	1,935,400	1,935,400	7,584,100	7,584,100	155,000	2,090,400	8,632,100	8,632,100
0910 LENZWEIER 2ND		92,300	660,000	92,300	660,000	660,000	92,300	2,359,300	2,359,300	11,041,000	11,041,000	2,451,600	2,451,600	11,789,600	11,789,600
0911 LENZWEIER 3RD		89,400	208,000	89,400	208,000	208,000	89,400	121,300	121,300	691,300	691,300	210,700	210,700	899,300	899,300
0912 LENZWEIER 4TH		424,100		424,100			424,100	479,200	479,200	4,874,000	4,874,000	424,100	424,100	4,874,000	4,874,000
0950 KNUTSON'S 1ST		70,400	155,000	70,400	273,000	155,000	70,400	70,400	70,400	273,000	273,000	70,400	70,400	273,000	273,000
0951 KNUTSON'S 2ND		492,200	1,688,000	492,200	1,688,000	1,248,000	492,200	1,380,500	1,352,800	6,706,700	6,706,700	83,400	1,872,700	8,524,800	7,954,700
1000 LEPIRDS		73,500	774,000	73,500	774,000	774,000	73,500	342,100	342,100	908,200	908,200	415,600	415,600	1,832,200	908,200
1001 LEPIRDS 2ND				259,500	1,030,800	1,030,800	259,500	259,500	259,500	1,030,800	1,030,800	259,500	259,500	1,030,800	1,030,800
1100 LOBERGS															
1140 MAIN AVE		675,100	2,917,000	675,100	2,917,000	2,917,000	675,100	675,100	675,100	2,917,000	2,917,000	675,100	675,100	2,917,000	2,917,000

TOTAL BY ADDITION - FULL VALUES

Rept: asRpAssesRollTotal
City: City of West Fargo

	Ag Land		Commercial		Residential		Fire Amount	Hmst Credit	Land Improvement			
	Full Land	Net Land	Full Land	Net Land	Full Land	Net Land			Full Land	Net Land		
1200	199,200	199,200	869,000	869,000	34,900	26,000	183,100	55,300	234,100	225,200	1,052,100	1,005,700
1300	802,900	802,900	5,295,000	5,295,000					802,900	802,900	5,295,000	5,295,000
1301	73,900	73,900	694,000	694,000					73,900	73,900	694,000	694,000
1310		1,938,300		1,938,300		11,685,900	11,610,900		1,938,300	1,938,300	11,685,900	11,610,900
1311		1,823,000		1,823,000		9,548,400	9,473,400		1,823,000	1,823,000	9,548,400	9,473,400
1312		730,800		730,800		4,451,900	4,451,900		730,800	730,800	4,451,900	4,451,900
1313		802,600		802,600		4,657,000	4,657,000		802,600	802,600	4,657,000	4,657,000
1325	38,900	38,900	25,400	25,400	57,600	57,600	699,500		96,500	96,500	724,900	724,900
1350	152,400	63,800	1,000,000	625,000	1,990,500	1,990,500	11,771,700		2,142,900	2,054,300	12,771,700	12,396,700
1360		1,026,400		1,026,400		5,291,200	5,291,200		1,026,400	1,026,400	5,291,200	5,291,200
1361		137,100		137,100		1,149,700	1,149,700		137,100	137,100	1,149,700	1,149,700
1370		459,200		453,800		5,016,100	4,954,000	67,500	459,200	453,800	5,016,100	4,954,000
1375		509,800		509,800		2,592,500	2,592,500		509,800	509,800	2,592,500	2,592,500
1380	129,500	129,500	1,513,000	1,513,000					129,500	129,500	1,513,000	1,513,000
1386		511,800		511,800		3,965,100	3,965,100		511,800	511,800	3,965,100	3,965,100
1387	87,000	87,000	661,000	427,000					87,000	87,000	661,000	427,000
1388		212,400		212,400		1,184,700	1,184,700		212,400	212,400	1,184,700	1,184,700
1389		202,700		202,700		1,358,200	1,358,200		202,700	202,700	1,358,200	1,358,200
1390	37,000	37,000			27,700	27,700	104,600		64,700	64,700	104,600	104,600
1391		197,500		197,500		1,249,300	1,249,300		197,500	197,500	1,249,300	1,249,300
1392		120,900		120,900		747,600	747,600		120,900	120,900	747,600	747,600
1393		58,500		58,500		343,600	343,600		58,500	58,500	343,600	343,600
1394	124,500	124,500	1,163,000	1,163,000					124,500	124,500	1,163,000	1,163,000
1395	86,400		412,000		51,200	51,200	346,600		137,600	51,200	758,600	260,100
1396	207,000	207,000	698,000	698,000					207,000	207,000	698,000	698,000
1398	522,900	522,900	4,117,000	429,000					522,900	522,900	4,117,000	429,000

TOTAL BY ADDITION - FULL VALUES

Rept: asRptAssesRollTotal
City: City of West Fargo

	Ag Land			Commercial			Residential			Fire Amount	Hmst Credit	Land Improvement	
	Full Land	Net Land	Full Impr	Full Land	Net Land	Full Impr	Full Land	Net Land	Full Impr			Net Land	Net Land
1400 MEYERS 1ST		418,700	3,584,000	2,388,500	2,388,500	8,931,800	8,931,800	2,807,200	2,807,200			12,515,800	12,515,800
1410 MEYERS 1ST RE		82,800	889,000					82,800	82,800			889,000	889,000
1450 MEYERS 2ND		887,900	5,360,000	3,164,500	3,164,500	16,487,700	16,487,700	3,943,800	3,943,800			21,947,700	21,947,700
1451 MEYERS 3RD				56,600	56,600	739,300	739,300	56,600	56,600			739,300	739,300
1452 PARK				181,800	181,800	802,300	802,300	181,800	181,800			802,300	802,300
1453 PINEWOOD 1ST				474,500	474,500	2,014,600	2,014,600	474,500	474,500			2,014,600	2,014,600
1454 PRAIRIE PARK		244,500	3,027,000					244,500	244,500			3,027,000	3,027,000
1455 PRAIRIE REARR				578,700	578,700	2,483,500	2,483,500	578,700	578,700			2,483,500	2,483,500
1456 MEYERS 4TH		578,800	1,633,000					578,800	578,800			1,633,000	1,633,000
1457 MEYERS 5TH				98,900	98,900	798,300	798,300	98,900	98,900			798,300	798,300
1468 PINEWOOD 2ND				493,000	493,000	3,184,600	3,184,600	493,000	493,000			3,184,600	3,184,600
1459 PINEWOOD 3RD				120,500	120,500	1,177,000	1,027,000	120,500	120,500			1,177,000	1,027,000
1460 MIDWAY SUB		1,426,500	3,651,000	45,400	45,400	154,800	154,800	1,471,900	1,471,900			3,805,800	3,805,800
1461 MIDWAY 1ST		261,700	1,334,000					261,700	261,700			1,334,000	1,334,000
1462 MIDWAY 2ND		312,100	1,020,000					312,100	312,100			1,020,000	1,020,000
1463 PINEWOOD 4TH				55,000	55,000	623,200	623,200	55,000	55,000			623,200	623,200
1464 PRAIRIE PARK 2				321,800	321,800	2,981,200	2,981,200	321,800	321,800			2,981,200	2,981,200
1465 MIDLAND 1ST		387,700	5,730,000					387,700	387,700			5,730,000	5,730,000
1466 MIDLAND 2ND		278,100	1,429,000					278,100	278,100			1,429,000	1,429,000
1469 MID-AMERICA		112,100	311,000					112,100	112,100			311,000	311,000
1470 MILLER BROTHE		355,400	1,773,000					355,400	355,400			1,773,000	1,773,000
1471 MIDWAY 3RD		169,100	859,000					169,100	169,100			859,000	859,000
1475 NELSON'S 1ST		7,100	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	1,407,300	1,407,300	459,300	459,300			1,482,300	1,407,300
1477 NELSON ACRES				278,100	278,100	1,335,000	1,335,000	278,100	278,100			1,335,000	1,335,000
1478 NELSON ACRES				387,000	387,000	1,667,200	1,667,200	387,000	387,000			1,667,200	1,667,200

TOTAL BY ADDITION - FULL VALUES

Rept: asRptAssessRollTotal
City: City of West Fargo

	Ag Land		Commercial		Residential		Fire Amount	Hmst Credit	Land		Net Land	Net Land
	Full Land	Net Land	Full Land	Net Land	Full Land	Net Land			Total Land	Total Land		
1479 NELSON ACRES			121,400	121,400	271,700	271,700			121,400	121,400	271,700	271,700
1480 PIONEER CENTE	1,583,100	1,583,100	4,414,000	4,414,000	4,414,000	4,414,000			1,583,100	1,583,100	4,414,000	4,414,000
1485 OAKHAVEN	1,356,100	1,356,100	3,549,000	3,549,000	400,000	400,000			1,356,100	1,356,100	3,549,000	400,000
1490 OAKWOOD BEN	132,200	132,200	694,000	694,000	2,180,800	2,030,800			942,700	942,700	2,874,800	2,724,800
1495 PRAIRIE SUN	130,000	130,000	1,778,000	1,778,000					130,000	130,000	1,778,000	1,778,000
1500 RIDGEVIEW			186,300	186,300	691,100	691,100			186,300	186,300	691,100	691,100
1600 RIVERSIDE 1ST	136,000	136,000	1,005,400	1,005,400	15,155,200	15,155,200			3,976,600	3,976,600	16,160,600	16,160,600
1700 RIVERSIDE 2ND	5,300	5,300	15,500	15,500	1,466,300	1,466,300			362,500	362,500	1,481,800	1,481,800
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	138,000	138,000					62,600	62,600	138,000	138,000
1776 SANDHILLS 2ND	81,000	81,000							81,000	81,000		
1800 SHEYENNE 1ST			643,300	643,300	2,522,200	2,522,200			643,300	643,300	2,522,200	2,522,200
1900 SHEYENNE 2ND			129,300	119,400	567,500	536,900		40,500	129,300	119,400	567,500	536,900
1905 SHEYENNE CRO	968,900	968,900	7,532,000	7,532,000					968,900	968,900	7,532,000	7,532,000
1910 SHEYENNE PAR			882,600	878,100	6,068,500	6,046,000		27,000	882,600	878,100	6,068,500	6,046,000
1920 SHEYENNE PAR			88,800	88,800	508,200	508,200			88,800	88,800	508,200	508,200
1921 SHEYENNE PAR			1,010,500	987,400	5,598,000	5,553,600		67,500	1,010,500	987,400	5,598,000	5,553,600
1922 SHEYENNE PAR			1,856,900	1,839,600	11,000,000	10,772,100			1,856,900	1,839,600	11,000,000	10,772,100
1940 SIMPSONS			148,900	148,900	505,400	505,400			148,900	148,900	505,400	505,400
1950 SIMPSONS 2ND			622,200	622,200	2,635,700	2,522,200			622,200	622,200	2,635,700	2,522,200
1955 SIMPSONS 2ND			81,900	81,900	118,100	118,100			81,900	81,900	118,100	118,100
1960 SIMPSONS 3RD			601,800	601,800	2,240,500	2,240,500			601,800	601,800	2,240,500	2,240,500
1965 SIMPSONS 4TH			72,800	72,800	110,800	110,800			72,800	72,800	110,800	110,800
1970 SOMMERSET					200,000						200,000	
1980 SOMMERSET 2N			831,800	831,800	4,190,300	4,190,300			831,800	831,800	4,190,300	4,190,300
1981 SOMMERSET 3R			708,400	708,400	3,676,700	3,676,700			708,400	708,400	3,676,700	3,676,700

TOTAL BY ADDITION - FULL VALUES

	Ag Land		Commercial				Residential				Fire Amount	Hmst Credit	Land Improvement			
	Full Land	Net Land	Full Land	Net Land	Full Impr	Net Impr	Full Land	Net Land	Full Impr	Net Impr			Total Land	Net Land	Total Land	Net Land
1982			288,100	288,100	1,736,600	1,736,600	1,736,600	1,736,600			288,100	288,100	1,736,600	1,736,600		
1983			647,600	647,600	3,602,700	3,602,700	3,602,700	3,602,700			647,600	647,600	3,602,700	3,602,700		
1984			1,875,400	1,875,400	8,753,100	8,753,100	8,753,100	8,753,100			1,875,400	1,875,400	8,753,100	8,753,100		
1985			359,700	359,700	2,136,900	2,136,900	2,136,900	2,136,900			359,700	359,700	2,136,900	2,136,900		
2000			617,700	617,700	3,977,000	3,171,000	1,694,300	1,694,300	7,289,600	7,241,800	67,500	2,292,300	11,266,600	10,412,800		
2050			288,900	288,900	2,305,000	2,305,000					288,900	288,900	2,305,000	2,305,000		
2052			304,000	304,000	1,286,000	1,286,000					304,000	304,000	1,286,000	1,286,000		
2053			605,700	605,700	1,330,000						605,700	9,100	1,330,000			
2054			336,200	336,200	1,705,000						336,200	5,700	1,705,000			
2056			64,800	64,800	439,000						64,800	800	439,000			
2057			571,700	571,700	483,000						571,700	13,000	483,000			
2058			59,200	59,200	293,000						59,200	900	293,000			
2060			449,900	449,900	1,132,000	1,132,000	80,700	80,700	917,200	917,200	530,600	530,600	2,049,200	2,049,200		
2064			207,500	207,500	1,012,000	1,012,000					207,500	207,500	1,012,000	1,012,000		
2065			168,800	168,800	471,000	471,000					168,800	168,800	471,000	471,000		
2066			233,800	233,800	1,058,000	1,058,000					233,800	233,800	1,058,000	1,058,000		
2067			39,800	39,800	648,900	648,900					39,800	39,800	648,900	648,900		
2070			305,200	305,200	1,828,000	785,000	1,423,100	1,423,100	8,890,000	8,833,200	67,500	1,717,600	10,718,000	9,618,200		
2071			265,700	265,700	1,825,000	1,825,000					265,700	265,700	1,825,000	1,825,000		
2072			229,100	229,100	1,122,000	1,122,000					229,100	229,100	1,122,000	1,122,000		
2073							77,600	77,600	457,700	457,700	77,600	77,600	457,700	457,700		
2090			215,800	215,800	733,000	733,000					215,800	215,800	733,000	733,000		
2100			938,900	872,900	4,391,400	3,898,700	1,031,600	1,031,600	3,910,000	3,897,300		1,904,500	8,301,400	7,796,000		
2200			302,800	274,800	2,094,000	2,094,000	921,000	898,300	3,550,000	3,458,500	67,500	1,173,100	5,644,000	5,552,500		
2300			512,100	251,500	5,274,000	1,370,000	1,642,000	1,619,200	7,455,400	7,362,300	94,500	1,870,700	12,729,400	8,732,300		
2340							453,000	453,000	3,248,400	3,248,400	453,000	453,000	3,248,400	3,248,400		

TOTAL BY ADDITION - FULL VALUES

Rept: asRptAssesRollTotal
City: City of West Fargo

	Ag Land		Commercial		Residential		Fire Amount	Hmst Credit	Land Improvement		
	Full Land	Net Land	Full Land	Net Land	Full Land	Net Land			Full Land	Net Land	Total Land
2341			843,500	843,500	5,567,700	5,567,700	5,487,700		843,500	5,567,700	5,487,700
2342	172,900	172,900	1,905,000	1,905,000	877,500	877,500	877,500		315,000	2,782,500	2,782,500
2400			112,300	93,600	568,900	426,900	426,900	67,500	93,600	568,900	426,900
2450	18,000	18,000							18,000		
2500			305,400	305,400	1,351,500	1,351,500	1,351,500		305,400	1,351,500	1,351,500
2600	717,400	603,400	7,400,000	6,200,000	2,159,900	2,159,900	2,159,900		1,097,700	9,559,900	8,359,900
2700			168,700	168,700	809,200	809,200	809,200		168,700	809,200	809,200
2800	382,000	382,000	1,882,000	1,882,000					382,000	1,882,000	1,882,000
2900			1,389,300	1,389,300	7,911,000	7,911,000	7,911,000		1,389,300	7,911,000	7,831,000
2910											
2915	32,200	32,200							32,200		
2920			33,800	33,800	506,100	506,100	506,100		33,800	506,100	506,100
2950	450,000	450,000	3,178,000	3,178,000	11,744,100	11,744,100	11,744,100		2,627,100	14,922,100	14,922,100
2951			1,686,300	1,686,300	9,754,100	9,754,100	9,754,100		1,686,300	9,754,100	9,754,100
2952	131,400	131,400	390,000	122,900	6,981,500	6,981,500	6,981,500		1,364,800	7,371,500	7,104,400
2953			473,400	473,400	2,704,500	2,704,500	2,704,500		473,400	2,704,500	2,704,500
2954	124,300	124,300	1,446,000	1,446,000					124,300	1,446,000	1,446,000
2955	72,000	72,000	932,000	932,000					72,000	932,000	932,000
2956	73,000	73,000	979,000	979,000					73,000	979,000	979,000
2957			272,500	272,500	1,871,600	1,871,600	1,871,600		272,500	1,871,600	1,871,600
2958			256,900	256,900	1,220,600	1,220,600	1,220,600		256,900	1,220,600	1,220,600
2959			145,400	145,400	728,400	728,400	728,400		145,400	728,400	728,400
2960	984,200	984,200	5,581,000	5,581,000	1,809,700	1,809,700	1,809,700		1,104,200	7,390,700	7,390,700
2961			190,500	190,500	1,328,600	1,328,600	1,328,600		190,500	1,328,600	1,328,600
2962	157,200	157,200	1,829,000	1,829,000					157,200	1,829,000	1,829,000
2963			129,500	129,500	1,153,900	1,153,900	1,153,900		129,500	1,153,900	1,073,900

TOTAL BY ADDITION - FULL VALUES

	Ag Land			Commercial			Residential			Fire Amount	Hmst Credit	Total Land	Net Land	Total Land	Net Land
	Full Land	Net Land	Full Impr	Net Impr	Full Land	Net Land	Full Impr	Net Impr	Full Land						
2964					82,600	82,600	347,000	347,000				82,600	82,600	347,000	347,000
2965					1,191,600	707,900	5,274,000	3,524,000				1,191,600	707,900	5,274,000	3,524,000
2970												1,640,800	1,611,000	7,969,900	7,723,900
2995					316,500	316,500	1,513,000	1,313,000				316,500	316,500	1,513,000	1,313,000
3000					4,463,300	4,428,300	15,489,700	15,355,800				1,799,300	1,749,300	6,640,400	6,295,100
3050					1,244,300	1,244,300	14,296,500	13,593,500				297,600	297,600	1,274,500	1,274,500
3055					180,000	180,000	798,000	798,000							
3061					490,200	490,200	3,259,000	3,259,000							
3100												2,654,300	2,650,000	11,310,700	11,200,400
3200												3,448,700	3,448,700	13,550,600	13,550,600
3300												634,100	634,100	2,545,900	2,545,900
3350					171,400	171,400	603,000	603,000				171,400	171,400	603,000	603,000
3351					286,200	286,200	670,300	670,300				286,200	286,200	670,300	670,300
3352					139,900	139,900	334,000	334,000				139,900	139,900	334,000	334,000
3353					91,500	91,500	550,000	550,000				91,500	91,500	550,000	550,000
3375					319,100	319,100						7,447,800	7,447,800	25,865,900	12,865,900
3376					643,900	643,900						899,800	899,800	994,000	994,000
3400												2,473,000	2,473,000	8,862,600	8,862,600
3420												696,300	696,300	4,084,600	4,084,600
3421												624,500	624,500	3,567,100	3,567,100
3422												239,600	239,600	1,426,200	1,426,200
3423												637,200	637,200	3,888,300	3,888,300
3424												669,500	669,500	4,088,200	4,088,200
3425												1,233,000	1,233,000	7,386,000	7,386,000
3450												199,300	199,300	1,668,100	1,668,100
3451												61,900	61,900	485,300	485,300

TOTAL BY ADDITION - FULL VALUES

	Ag Land		Commercial		Residential		Fire Amount	Hmst Credit	Land Improvement			
	Full Land	Net Land	Full Land	Net Land	Full Impr	Net Impr			Full Land	Net Land	Total Land	Net Land
3452 WOODLINN WES					38,000	68,000	68,000		38,000	38,000	68,000	68,000
3500 WYUMS 1ST					961,300	4,062,900	4,062,900		961,300	961,300	4,062,900	4,062,900
3600 WYUMS 2ND					352,100	2,281,600	2,165,400		352,100	352,100	2,281,600	2,165,400
3700 WYUMS 3RD					444,000	5,838,700	5,838,700		444,000	444,000	5,838,700	5,838,700
3800 THE YARDS		3,500		3,500					3,500	3,500		
3801 THE YARDS 2ND		409,900		409,900					409,900	409,900		
3900 BUTLERS 6TH		812,600		812,600		782,000			812,600	25,400	782,000	
4227 DOLLS 3RD		72,700		72,700		226,000			72,700	72,700	226,000	226,000
4228 DOLL'S 4TH		70,000		70,000		350,000			70,000	70,000	350,000	350,000
4300 WEST RIVER 1ST		80,200		80,200	449,100	293,000	293,000		529,300	529,300	293,000	293,000
4301 WEST RIVER 2N					984,300				984,300	984,300		
4700 KOPPANG					60,600	302,000	278,600	29,400	60,600	54,600	302,000	278,600
Full Totals:	1,376,300	70,863,800	321,739,300	175,971,100	893,370,800	852,693,100	248,211,200	817,900	239,559,900	1,215,110,100	1,117,027,500	
Net Totals:	1,376,300	62,587,900	264,334,400	175,595,700								

Total Values By Year

Rept: asRptTotalValuesByYear
City: City of West Fargo

Year	Hmsrd 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: Net:	901,500 901,500	0 0	0 0	16,758,300 16,758,300	88,201,900 88,201,900	0 0	0 0	47,356,000 47,356,000	213,764,400 213,764,400	0 0	0 0
1998	614,365 Full: Net:	617,100 614,100	0 0	0 0	20,005,200 19,508,900	106,113,800 95,611,900	0 0	0 0	57,271,700 57,163,800	245,397,500 231,883,235	0 0	0 0
1999	566,668 Full: Net:	558,900 555,900	0 0	0 0	25,023,800 24,303,500	115,668,200 103,584,400	0 0	0 0	63,666,500 63,536,480	269,189,100 248,661,252	0 0	0 0
2000	608,487 Full: Net:	541,100 536,700	11,900 11,900	93,700 93,700	26,629,700 25,590,900	130,753,700 116,830,700	0 0	0 0	68,596,600 68,457,060	298,394,600 274,814,653	0 0	0 0
2001	520,600 Full: Net:	460,300 460,300	4,492,200 4,492,200	26,930,300 26,033,200	32,752,700 24,755,100	129,025,111 98,743,600	0 0	0 0	72,595,200 72,248,600	328,183,800 307,922,600	0 0	0 0
2002	655,100 Full: Net:	364,700 360,500	6,843,200 6,639,800	38,294,700 34,655,700	38,679,800 27,258,900	134,032,811 102,853,300	0 0	0 0	81,505,400 81,010,400	373,117,200 349,635,300	0 0	0 0
2003	735,500 Full: Net:	425,700 420,600	6,753,000 6,549,600	41,105,200 37,822,200	44,008,100 30,209,800	145,156,611 105,690,800	0 0	0 0	94,947,200 94,319,600	441,871,100 408,574,800	0 0	0 0
2004	566,300 Full: Net:	577,300 565,300	7,527,800 7,214,800	47,271,900 43,988,900	53,401,800 35,303,200	173,889,300 115,871,800	0 0	0 0	136,198,200 135,392,600	517,715,800 465,726,200	0 0	0 0
2005	504,300 Full: Net:	436,900 424,900	9,885,800 9,572,800	58,823,900 55,540,900	56,005,500 36,720,900	189,302,700 129,413,000	0 0	0 0	148,461,800 147,345,700	644,669,100 578,502,100	0 0	0 0
2006	502,500 Full: Net:	444,000 419,100	11,510,400 11,284,600	82,249,900 75,277,900	64,199,900 43,568,300	225,138,500 151,950,000	372,000 0	0 0	168,357,700 165,816,600	807,395,900 738,927,700	0 0	0 0
2007	817,900 Full: Net:	1,416,400 1,376,300	12,931,900 12,413,300	105,245,000 97,998,400	76,903,800 50,174,600	253,016,100 166,336,000	372,000 0	0 0	178,879,800 175,595,700	893,566,300 852,693,100	0 0	0 0

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

West Fargo City True & Full Value By Year

Year	Ag	Comm Lot	Comm Bldg	Res Lot	Res Bldg	Total	Increase	Ratio of	
								Comm	Res
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	610,746,200	13%	29%	71%
2003	425,700	38,245,000	149,970,200	94,549,400	409,080,500	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%
2007	1,376,300	62,587,900	264,334,400	175,814,800	853,291,900	1,357,405,300	14%	24%	76%

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 in each year. The executive officer of the 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, 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 city auditor may, after consultation with the assessor involved, designate the hour and day in the month of April at which the meeting provided for in subsection 1 must be held for each city board of equalization; 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 meeting by the city auditor at least ten days before the 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 the city auditor's 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 the owner or the owner's 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 the owner's agent or by leaving a copy at the owner's 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 alleged 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 the 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.

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)