



Board of Equalization  
Tuesday, April 12, 2011  
5:30 PM

West Fargo City Hall  
800 4<sup>th</sup> Ave E  
West Fargo ND 58078

## 2011 Board of Equalization Index

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Attachment "A" – 2011 True and Full Value Listing by Addition

# Overview of Assessment Function

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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 1<sup>st</sup> 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 .37068 Mill Levy (2010) = \$ 1,668 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.

## ***How North Dakota Compares Nationally in Property Taxes & Valuations***

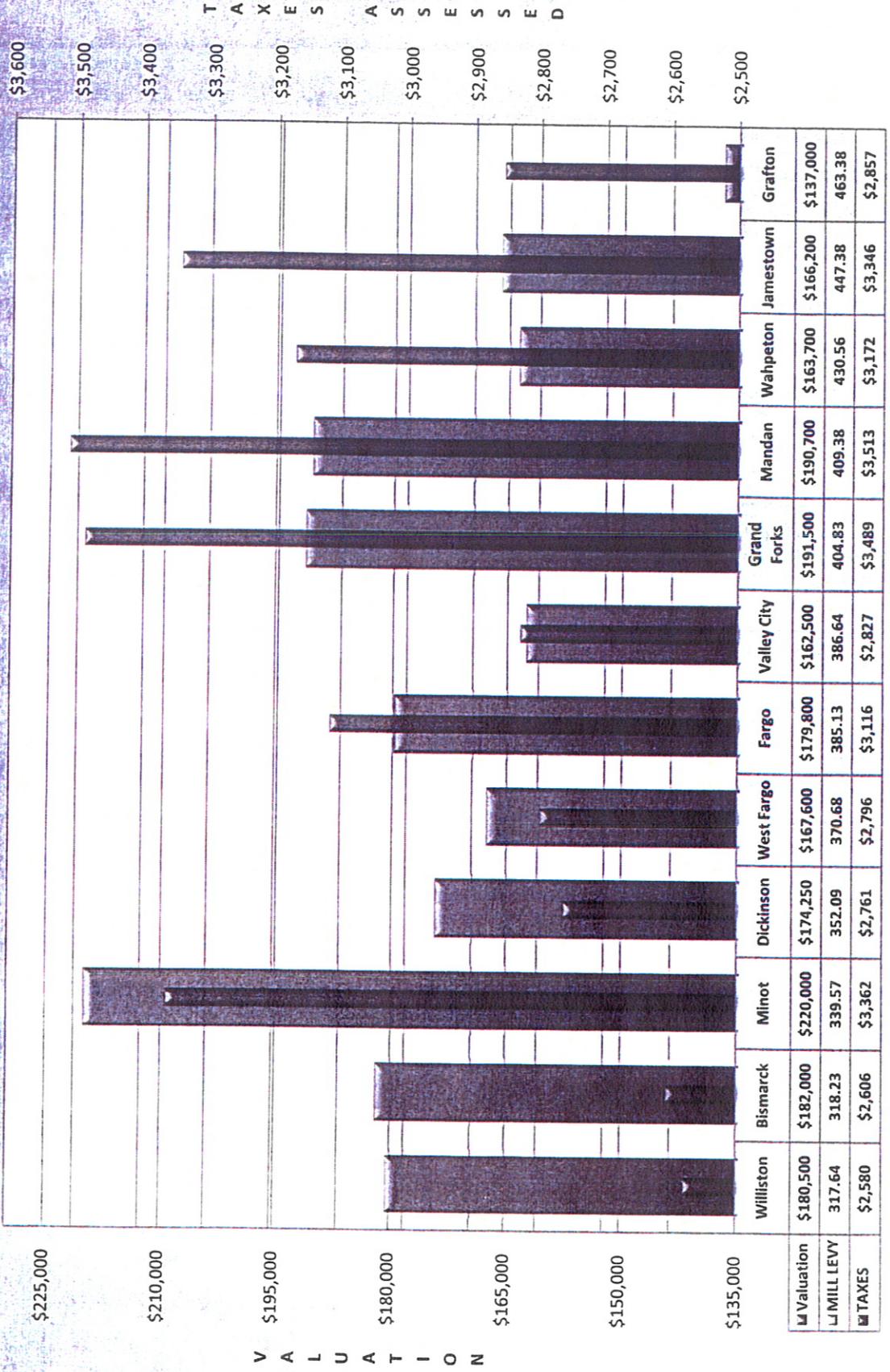
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North Dakota's property taxes are relatively moderate compared to those in other states, whether measured per capita or per \$1,000 of personal income. In recent years, property valuations have throughout the United States have become very unpredictable. Larger metropolitan areas that experienced soaring property values just a few years ago are now experiencing a huge downward plunge in property values. Some of these assessment offices are finding it difficult to find true arms length sales to base market comparisons on properties. These jurisdictions have more foreclosure or short sales than actual arms length sales.

Much of our area has remained untouched by these national trends. West Fargo is no longer experiencing double figure increases in valuations, yet we are holding our own. The average sales price of a previously owned home in West Fargo increased from \$186,363 in 2009 to \$191,804 in 2010 or an increase of 2.9%. While nationally taxing entities might be struggling to maintain services in a downward market, at this time our area is spared from most of this.

The increase in overall valuation throughout ND is resulting in significant property tax increases in some jurisdictions. The City of Jamestown presented the major cities with a very typical home and asked assessment departments to value that home in our area. The resulting chart on the adjacent page indicates what the property tax would be if the exact same home were located in each of the cities.

## 2010 Valuation and Taxes Assessed on a Similar Residence in 12 Major ND Cities



V A L U A T I O N

T A X E S

# North Dakota –v- Neighboring States

Information obtained from 2010 ND Red Book

One of the most numerous comments that the Assessment Department hears is that ND property taxes are high compared to our neighbors. Property taxes may vary by state but it is important to realize further analysis is needed to see the details of how state tax systems differ. Property taxes may vary by property classification and different types of property may be taxed or excluded. Some states, such as Wyoming, use the property tax to tax mineral wealth while states like North Dakota levy separate severance taxes. In Alaska, because of its oil reserves fund, residents receive annual payments of about \$1,000 per person.

## Property Taxes on a \$100,000 Owner Occupied Home in North Dakota -v- Neighboring States

Payable in 2010

South Dakota		Montana		Minnesota		North Dakota	
City	Tax Amount	City	Tax Amount	City	Tax Amount	City	Tax Amount
Aberdeen	\$ 1,743	Miles City	\$ 1,316	Bemidji	\$ 966	West Fargo	\$ 1,564
Rapid City	\$ 1,570	Great Falls	\$ 870	St Cloud	\$ 954	Fargo	\$ 1,628
Sioux Falls	\$ 1,502	Billings	\$ 1,065	Minneapolis	\$ 1,182	Bismarck	\$ 1,363

Notes:

South Dakota: Owner-occupied residences receive a tax reduction of between 23% to 30%

Montana: 39.50% Homestead credit for all residential property and phase in of new values over a 6 year period.

Minnesota: After a flat \$283 homestead credit for every owner-occupied residence.

North Dakota: Only offers a homestead credit for low-income senior citizens or disabled persons.

# *Understanding Your Assessment*

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Prepared By: IAAO

Most property owners are concerned about the rising property taxes. To express their concern effectively, a property owner must understand the two parts of the property tax system: TAXATION and VALUATION.

## *What causes property values to change?*

The most obvious reason is that the property itself has changed. A bedroom was added, the basement was finished, or the property was rehabbed. A less obvious but more frequent cause of change is that there was a change in the market itself. For example, if a major employer leaves the area, property values can collapse or a once decaying neighborhood with good starter homes is discovered by young first time home buyers and prices start to gradually rise or a shortage of good homes in a very desirable neighborhood has sent sales prices skyrocketing there. Larger, more expensive homes may take longer to sell and values start dropping to allow for a quicker sale, while more affordable housing is in high demand increasing its value. In a stable neighborhood without any undue influence from the market, inflation alone may increase property values.

## *Property Owners Misconceptions*

If the assessed value of a property increases, the taxes will increase. This is one of the biggest misconceptions in property taxation. If the assessed value of a property decreases, the taxes will be reduced. This is also a misconception.

Assessors determine the total true and full value of a property using acceptable standards and practices as set forth by the state. This is the foundation of the property tax system. Assessment officials strive very hard to set fair and equitable values for property owners. If true and full values are fair and equitable then everyone should be paying their fair and equitable share of the property tax. Taxing entities such as county, city, park and school boards decide how much money their budgets need to operate for the up coming year. That is how the actual tax dollar is decided.

For example: the combined budget for all taxing entities is \$1,000,000 and the assessor has determined that the total valuation of all taxable property is \$100,000,000. A tax rate is calculated by dividing the amount of needed tax collections by the total valuations.

$1,000,000 / 100,000,000 = 1$  percent tax rate. On a \$100,000 valuation the taxes would equate to be \$1,000.

If the assessor doubles all property valuations and the budget amount remains the same, the tax rate is reduced, but the tax amount stays the same.  $1,000,000 / 200,000,000 = 0.5$  percent tax rate. On a now \$200,000 valuation, the taxes would still equal out to \$1,000. A property valuation doubled but the taxes remained the same. If the property value increases but the

taxing authority maintains the current tax rate, the taxes will rise. The jurisdictions can receive more money without changing the tax rate because the value increased.  $\$200,000 \times .01 = \$2,000$ .

Likewise if the assessor was to lower all valuations by 25% and the budget amount remained the same, the tax rate would increase and the tax amount would remain the same even though the valuation decreased.  $\$1,000,000 \text{ budget} / 75,000,000 = .0134 \text{ tax rate}$ . A previous value of  $\$100,000$  lowered to  $\$75,000$  would still pay  $\$1,000$  in taxes.  $\$75,000 \times .0134 = \$1,000$ .

### *What if the valuation is incorrect?*

If a property owner believes the true and full value of their property is incorrect, they should contact the assessor's office for a review. The property owner should ask:

- How the assessor values property.
- How to gather information about their property and comparable properties.
- How the appeal process works and what the deadlines are.

It is the property owner's responsibility to furnish good information about their property to the assessor. An appraisal of your property is only as good as the known information. A property owner would not want to seek a mortgage on the property without a private appraiser knowing all there is regarding the property. Likewise, a property owner can't expect an assessor to fairly assess their property without knowing all there is regarding the property.

### *Can a property owner appeal?*

As a property owner, you feel that your property taxes are too high. An assessment appeal is not for complaints about high property taxes. You will NOT win an appeal because you feel that taxes are too high. High property taxes are an issue for the entities who determine budgets.

A valuation can be appealed if:

- Items that are affecting the valuation are incorrect on the property records. i.e. only one bath, not two; a double stall garage not a triple; square footage of property is wrong.
- Evidence that comparable properties are selling for less than the true and full valuation of your property.
- The property valuation is accurate but unfair because it is higher than the estimated value of similar properties.
- Property is eligible for an exemption that was not granted by the assessment officials.

If a property owner determines that there is a possible error in their valuation, the first step would be contacting the assessors for an informal meeting to discuss the valuation.

- Review the facts of the property record with the assessment personnel.
- Determine if the information is correct or are you being assessed on something not pertaining to your property.

- Develop an understanding on how your property valuation was estimated.
- Check that the value is fair when compared to other similar properties in your neighborhood.
- Ask if there are any exemptions that you may qualify for that can help ease your tax burden.

Information regarding a formal appeal of your valuation can be obtained from your assessor. Remember, you will not win an appeal because you feel that taxes are too high. The appeal is only for determining if your valuation is true and fair.

For a formal appeal a property owner must have documentation showing that the valuation is incorrect. A board of appeals will not be able to make a decision that your valuation is incorrect unless it is proven; they will not take your word on it. The assessment staff will be there with documentation to inform the board on how the valuation was determined. The property owner must be able to prove to the board that there is a problem with the valuation.

- A property owner needs to provide evidence that comparable properties in the neighborhood are assessed less than your property.
- A recent appraisal of your property which indicates true and full market value ~ not just what a bank is willing to lend on.
- Copies of your property records and neighboring property records to show that the properties were not assessed in the same manner.
- Recent sale information regarding similar properties with documentation to prove the properties are comparable.

An appeal board is only interested in the fairness and accuracy of the value placed on the property. They are not able to lower valuations because the property owner can't afford to pay the taxes or feels that the property tax is too high. The assessment staff is an ally, they are not an adversary. Staff is trained to be respectful, calm, polite and helpful. If a property owner returns the same respect, the staff is better able to concentrate and be more helpful in gathering the information needed for an appeal.

## ***Boards of Equalization***

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### **Appeal through the Board of Equalization Process**

North Dakota law directs all real property in the state to be assessed as to its value on February 1st of each year. Assessment officials around the state spend most of January, February and March preparing these values by studying costs to build new, the area's marketing of existing homes and how did these factors affect the current valuations.

The Assessor must notify the property owner whenever the true and full valuation is increased by more than 10 percent over the last assessment. The notice must be delivered in writing to the property owner at the property owner's last known address at least 15 days prior to the local board of equalization. The notice must provide the true and full values used by the assessor along with the dates, times and locations of both the city and the county board of equalizations.

City Boards of Equalization are required to be held on the 2nd Tuesday in April. A Township Board of Equalization meets on the 2nd Monday in April. County Boards of Equalization are required to be held during the first ten days of June. The State Board of Equalization meets the 2nd Tuesday in August.

A property owner who has questions about their valuation should contact the Assessment Department. They may appear before the local board of equalization and the county board of equalization. Either of these boards may reduce the assessment of the property. A property owner can only appeal to the State Board of Equalization if they have appealed to both the local and county boards of equalizations. The decision of the State Board of Equalization is final in this appeal process. However, there is another appeal process open to the property owner.

### **Appeal through the Abatement and Refund of Taxes Process**

Any person who has a right, title, interest or estate in a property may file for an "Application for Abatement or Refund of Taxes". An abatement must be filed by November 1st of the year following the year in which the taxes becomes payable. For example, the application for an abatement of the 2011 values being assessed now and will become payable in 2012 must be filed no later than November 1, 2013.

The application is filed with the County. By filing the abatement the applicant agrees to allow assessment officials the ability to inspect the property. Within 5 days of the County Auditor sends a notice to the City requiring that a hearing be scheduled. The City has ten days to determine the date, time and place for the hearing. The hearing must be held within 60 days of the hearing notice. The local board makes a recommendation to grant or reject the abatement in whole or in part and forwards this recommendation on to the County within 30 days after the local hearing. The county has ten days to notify the property owner that the abatement will be heard at the next county board meeting. The County Board makes the final determination of value. If the property owner wishes to appeal the decision of the county, the only other option is to take the matter to the District Court.

## 2011 Taxable Valuation

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The taxable valuation 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.

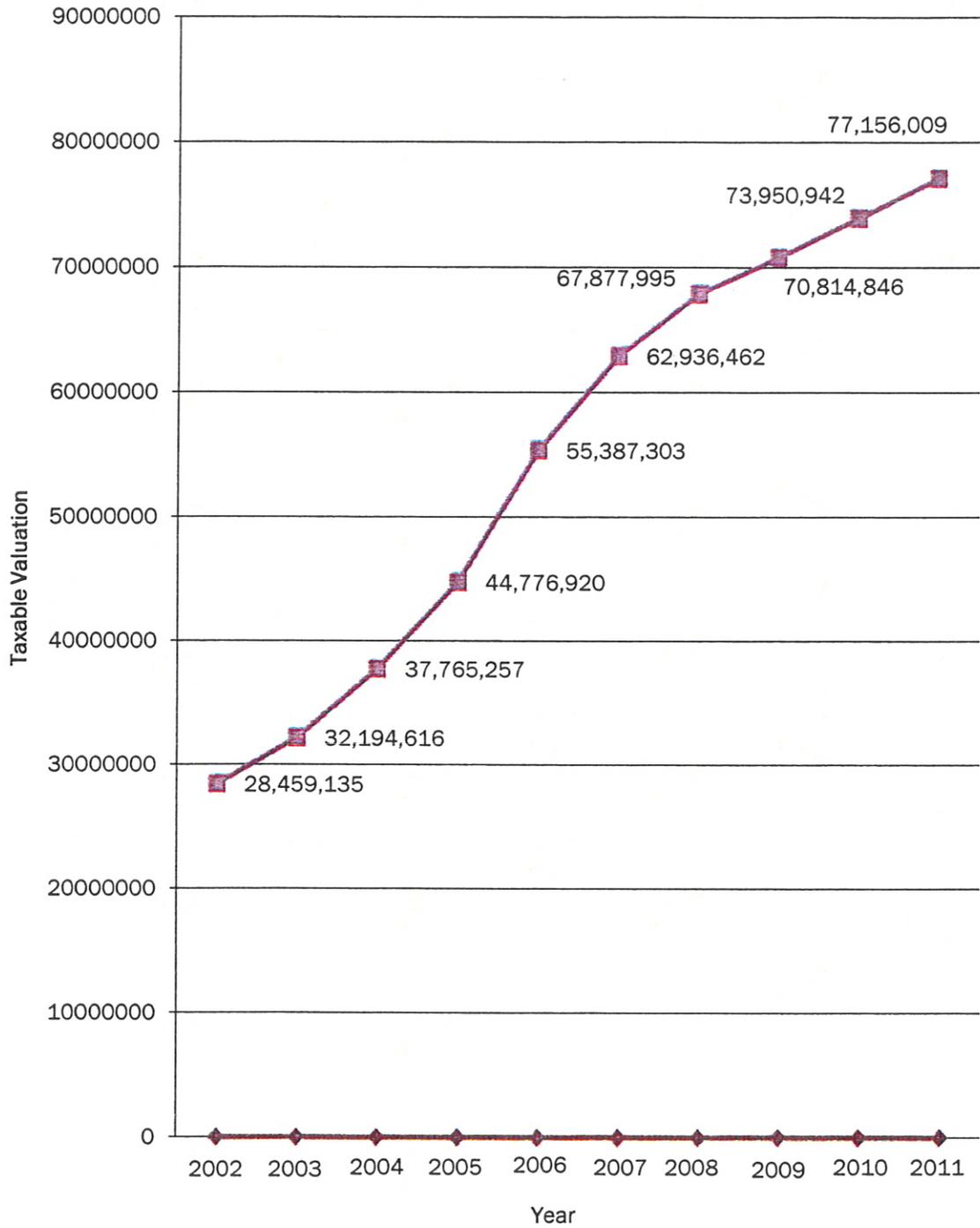
The following projection of the 2011 taxable valuation will vary somewhat from the final amount. Changes will occur between now and when the mill levy is determined in September. Examples of these changes may include errors in assessments or exemptions not previously filed. The adjustment column is for 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	\$	79,395
Residential	\$	57,523,734
Commercial	\$	21,969,000
- TIF	\$	(2,406,120)
- Credits (Estimated)	\$	(385,000)
- Adjustments (Estimated)	\$	(275,000)
+Corporations (Estimated)	\$	650,000
Projected Taxable Value	\$	<u>77,156,009</u>

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

<u>Year</u>	<u>Taxable Valuation</u>	<u>% Change</u>
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	62,936,462	13.63%
2008	67,877,995	7.85%
2009	70,814,846	4.33%
2010	73,950,942	4.43%
2011	77,156,009	4.33%

# 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 2010 and the mill levies in West Fargo were 370.68. The illustration below indicates how the 2010 levy is broken down:

### 2010 Mill Levy Breakdown

State	1.00
Cass County*	67.90
West Fargo City	91.59
Park District	32.55
School District	170.64
Water District	6.00
Garrison Diversion	1.00

### Mill Levies for 1999 – 2010

Year	City	Park	School	County	Garrison	State	Water	Total
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
2007	88.87	38.06	248.76	64.70	1.00	1.00	4.60	446.99
2008	88.47	36.42	245.64	64.45	1.00	1.00	4.40	441.38
2009	91.37	32.45	170.64	64.45	1.00	1.00	5.00	365.91
2010	91.59	32.55	170.64	67.90	1.00	1.00	6.00	370.68

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

# Major North Dakota City Comparison

Information compiled by Fargo City Assessment Department

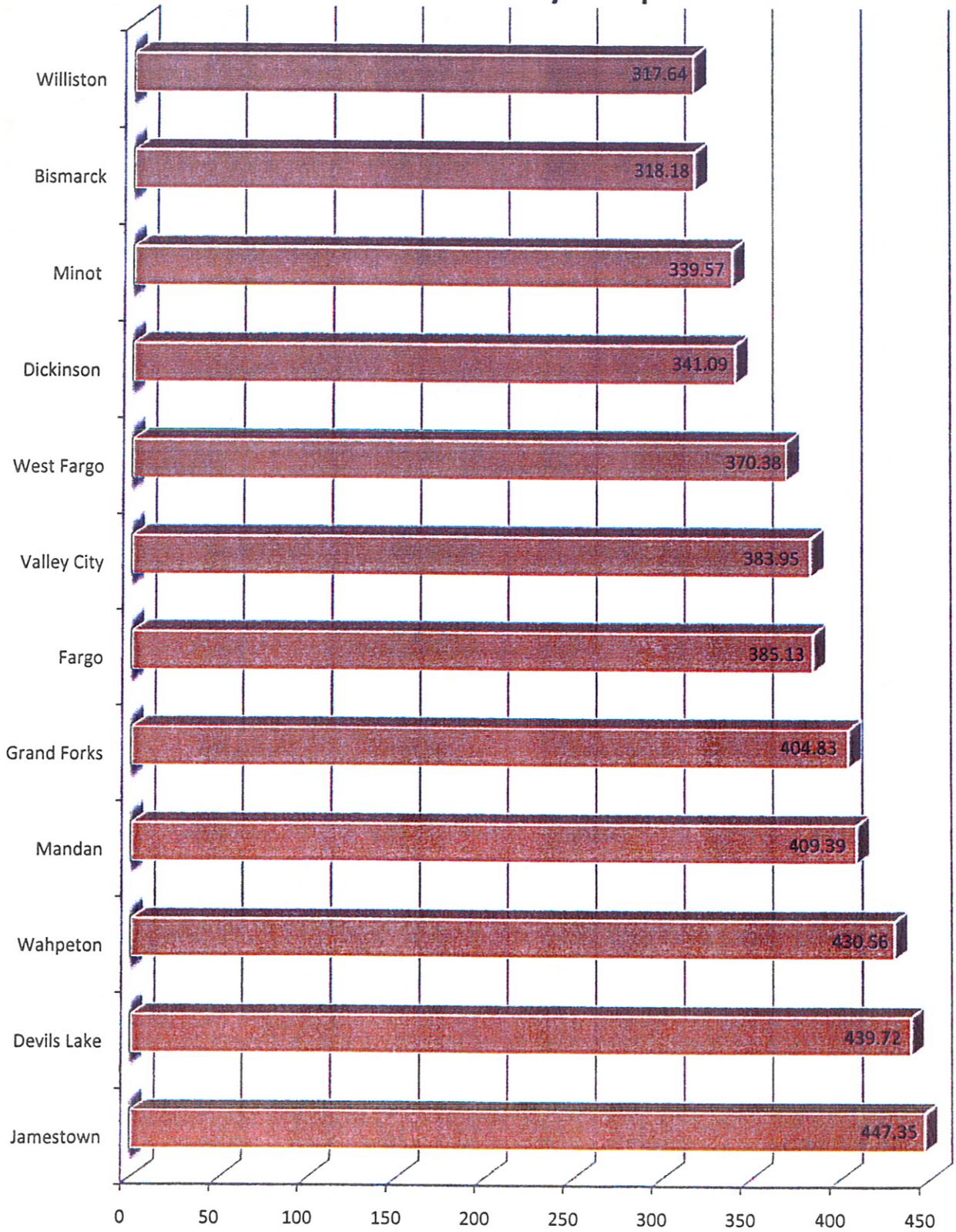
## Population / Taxable Value Comparison

City	Estimated Population	2010 Taxable Valuation	2009 Taxable Valuation	Increase Percentage
Fargo	105,549	\$ 323,469,156	\$ 314,345,150	2.9%
Bismarck	61,272	\$ 199,968,720	\$ 194,765,794	2.7%
Grand Forks	52,838	\$ 145,045,875	\$ 141,209,975	2.7%
Minot	40,888	\$ 118,762,297	\$ 105,683,000	12.4%
West Fargo	25,830	\$ 73,950,942	\$ 70,814,846	4.4%
Mandan	18,331	\$ 42,904,878	\$ 39,983,031	7.3%
Dickinson	17,787	\$ 41,920,308	\$ 38,803,897	8.0%
Jamestown	15,427	\$ 27,688,186	\$ 27,437,676	0.9%
Williston	14,716	\$ 30,040,980	\$ 27,764,345	8.2%
Wahpeton	7,766	\$ 13,793,740	\$ 13,283,301	3.8%
Devils Lake	7,141	\$ 10,867,733	\$ 11,050,568	-1.7%
Valley City	6,500	\$ 11,580,782	\$ 10,943,620	5.8%

## Mill Levy / Property Tax Comparison

City	2010 Consolidated Mill Levy	2010 City Mill Levy	Tax on \$100,000 Residential	Tax on \$100,000 Commercial
Jamestown	447.35	131.20	\$ 2,013	\$ 2,237
Devils Lake	439.72	120.08	\$ 1,979	\$ 2,199
Wahpeton	430.56	126.22	\$ 1,938	\$ 2,153
Mandan	409.39	97.98	\$ 1,842	\$ 2,047
Grand Forks	404.83	107.77	\$ 1,822	\$ 2,024
Fargo	385.13	58.25	\$ 1,733	\$ 1,926
Valley City	383.95	92.63	\$ 1,728	\$ 1,920
West Fargo	370.38	91.59	\$ 1,667	\$ 1,852
Dickinson	341.09	116.96	\$ 1,535	\$ 1,705
Minot	339.57	107.33	\$ 1,528	\$ 1,698
Bismarck	318.18	80.68	\$ 1,432	\$ 1,591
Williston	317.64	63.49	\$ 1,429	\$ 1,588

## North Dakota Mill Levy Comparison



## 2010 - 2011 SALES RATIO

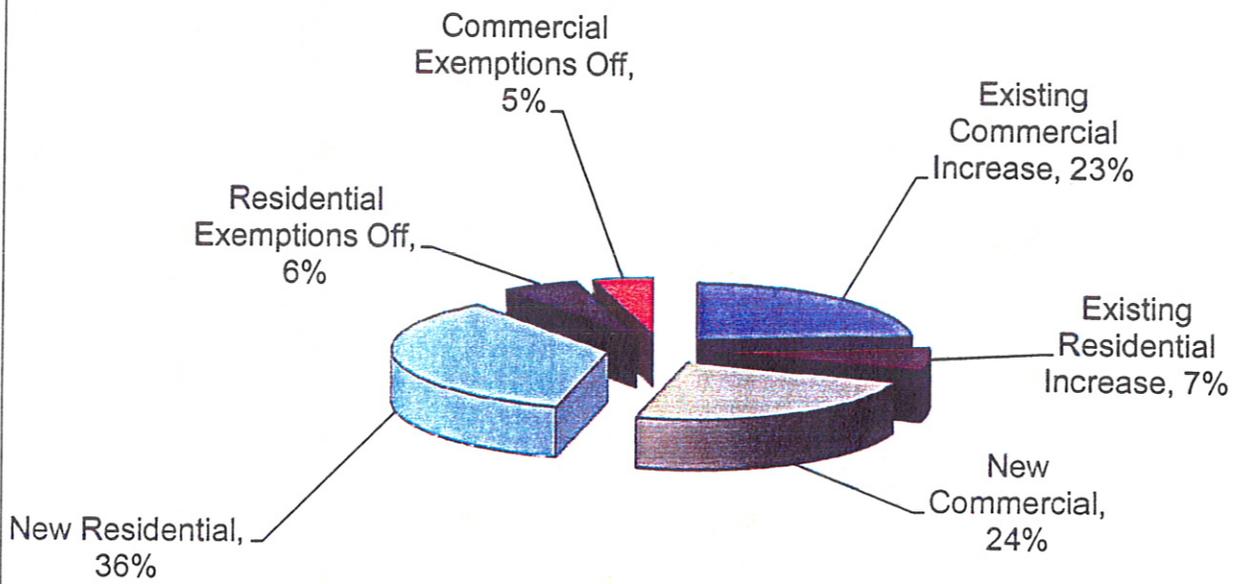
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The ND property tax is an ad valorem tax. This means, simply, a tax according to value. The true and full value for tax purposes must reflect the market value of the property. Sales ratio studies are conducted annually to determine if city property 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

The State Tax Department has granted a 5% tolerance range. This means that our final ratio analysis should be between 95% and 100%. Our 2010 ratio study place commercial property at 92% and residential property at 97%. The city uses mass reappraisal of areas and trending of other areas to increase the percentages to within an acceptable level. For 2011 the reappraisal and trending of property increased commercial by 4% and residential by 2% each.

	COMMERCIAL		RESIDENTIAL	
	2010	2011	2010	2011
1 True & Full Value	401,319,600	438,380,000	1,231,588,600	1,278,181,900
Supplementary Abstract				
2 Increases		<u>21,298,800</u>		<u>26,066,400</u>
3 Decreases	<u>287,000</u>		<u>1,563,700</u>	
4 Adjusted T&F Values (Line 1-Line 2 or 3)	401,032,600	417,081,200	1,230,024,900	1,252,115,500
5 Year T&F Sales Ratio	92.0%		97%	
6 Indicated Market Value (2010 Line 4 / Line 5)	435,905,000		1,268,066,907	
7 Year T&F Market Value Ratio (2011 Line 4 / Line 6)		96%		99%
8 Market Value - 2008 T&F (Line 6 - 2010 Line 4)		18,823,800		15,951,407
9 Indicated Change Need to Reach 100% Value (Line 8 / "2011" Line 4)		5%		1%

# Where Was the Growth for 2011?



## Where your tax dollar goes in the City of West Fargo

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City Levy	Mill Rate	Tax Dollars	Percentage
General	66.32	\$ 447.66	17.891%
Fire	8.68	\$ 58.59	2.342%
Airport	1.76	\$ 11.88	0.475%
Share of Specials	1.07	\$ 7.22	0.289%
Building	2.46	\$ 16.61	0.664%
Library	9.33	\$ 62.98	2.517%
S&I HWY #2	1.97	\$ 13.30	0.531%
Total City	91.59	\$ 618.23	24.7%
Park District Levy	Mill Rate	Tax Dollars	Percentage
General	16.02	\$ 108.14	4.322%
Share of Specials	10.65	\$ 71.89	2.873%
Social Security	0.88	\$ 5.94	0.237%
Rec Facilities	5.00	\$ 33.75	1.349%
Total Park District	32.55	\$ 219.71	8.8%
Other Levies	Mill Rate	Tax Dollars	Percentage
County	64.00	\$ 432.00	17.266%
Weed	2.00	\$ 13.50	0.540%
Vector	1.00	\$ 6.75	0.270%
Soil	0.90	\$ 6.08	0.243%
Garrison Diversion	1.00	\$ 6.75	0.270%
State Med School	1.00	\$ 6.75	0.270%
School District #6	170.64	\$ 1,151.82	46.034%
Water Resource	6.00	\$ 40.50	1.619%
Total Others	246.54	\$ 1,664.15	66.5%
Total Mill Levy	370.68	\$ 2,502.09	100%

Formula for determining residential taxes

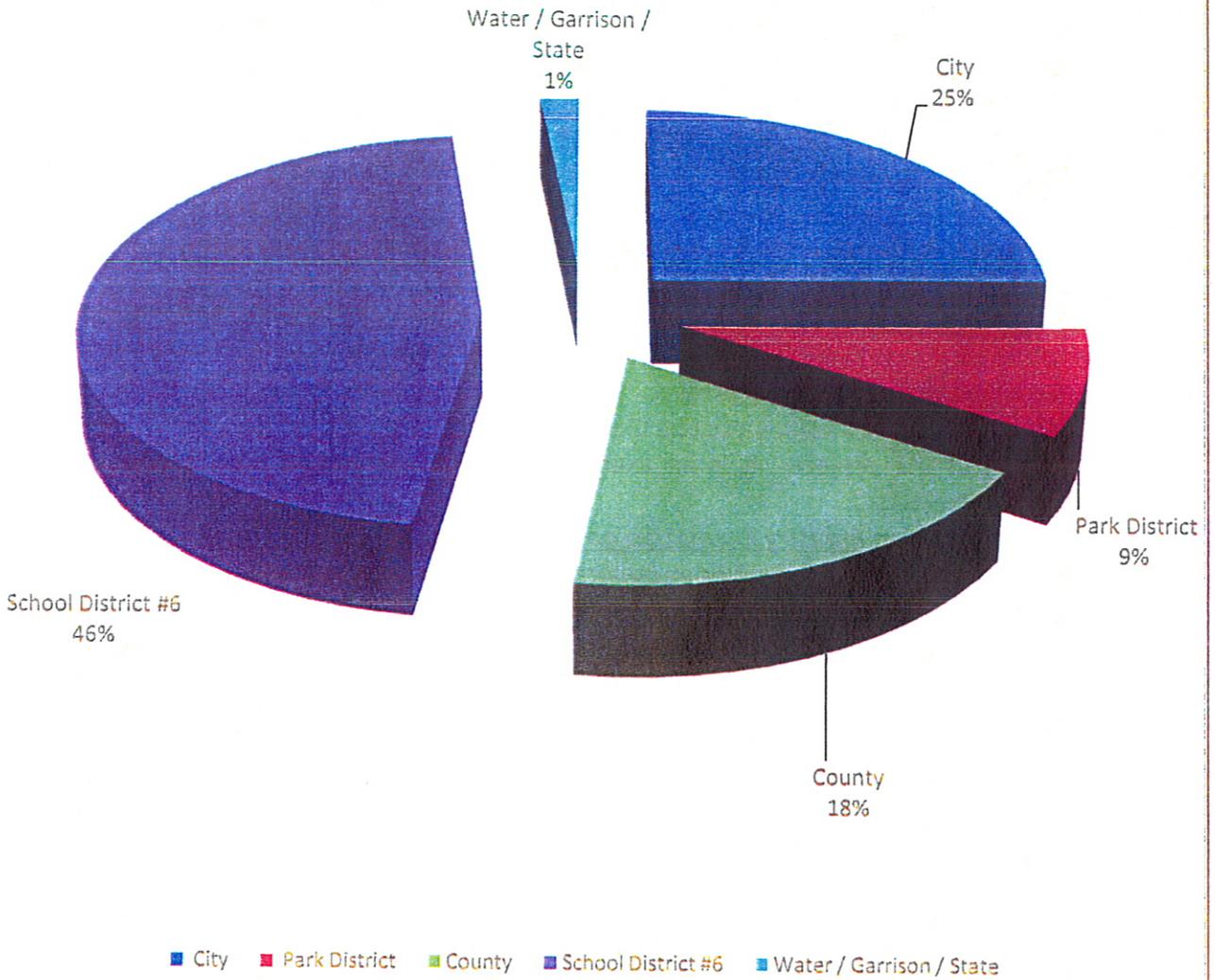
$$\begin{array}{rcccccccc} \text{True \& Full Value} & & & \text{Tax Rate} & & \text{Mill Levy} & & \text{Tax Dollars} \\ 150,000 & \times & & 0.045 & \times & 0.37068 & = & \$ 2,502.09 \end{array}$$

Formula for determining commercial taxes

$$150,000 \times 0.05 \times 0.37068 = \$ 2,780.10$$

This information is prepared using the 2010 Mill Rate

## Where your tax dollars go in the City of West Fargo



# Exemptions and their Effects

Information from the ND State Tax Dept and applied to West Fargo

There are two types of exemptions allowed under the North Dakota Statue. They are discretionary and non-discretionary. To better understand the dollar effect that exemptions have on a political subdivision, it is best to understand what discretionary and non-discretionary exemptions are.

## Discretionary

Discretionary exemptions are those exemptions that a governmental body can chose to grant or not grant. West Fargo currently has the following discretionary exemptions available to our property owners:

- Residential Exemption for New Construction which offers a \$150,000 reduction of the building's value on newly constructed homes for the first two years after completion of construction. The builder is also afforded the exemption for single family homes up to \$150,000 on five homes only. This exemption is filed for upon purchase of the home for the buyers and by February 1<sup>st</sup> of each year for the builders.
- Remodeling Exemption for Improvements to Commercial and Residential Buildings offer an exemption on only the new value added by the project. The exemption can be for 3 or 5 years depending on the scope of the project. The property continues to pay property tax on the existing value. The exemption must be filed for prior to February 1<sup>st</sup> of the year following the completion of the project. It is an exemption that is granted to both residential and commercial projects.
- New and Expanding Industry Exemption and the Payment In Lieu of Tax (PILOT) programs offer businesses that are expanding an opportunity to forgo taxes or make a payment in lieu on the project by meeting specific guidelines set forth by the city. This program is used by businesses that have expanded the size of their facility or have built a larger facility to expand into. The exemption depending on the scope of the project can be for 5 to 10 years. Some exceptions can allow a property to become exempt for up to 20 years. The New & Expanding Industry exemption must be applied for prior to start of construction and the PILOT must be applied for prior to occupancy. The eligibility for continuance is review annually by the City Commission.
- Renaissance Zones were created by some jurisdictions to help in the restoration of core areas of their cities. This is the only exemption that partners with State of North Dakota allowing for income tax exemptions as well as five years of property tax exemptions. It applies to both residential and commercial property projects and must be applied for and granted by both the city and the state prior to start of construction.
- Tax Increment Financing Districts are set up to help in the development of blighted areas. The existing tax base is frozen and the tax dollars generated by new growth in these TIF areas are applied to special assessments.
- Disability Exemptions and Credits are available for a low income senior citizens and disabled persons through a variety of exemptions. These exemptions reduce the amount of tax paid

according to statute for disabled persons such veterans, blind, low income seniors or disabled persons and wheel chair property owners. They range from \$75,000 to \$160,000 of the structure's value. All applicants must apply annually for the exemption.

## Non-Discretionary

Non-discretionary exemptions are those properties that are given exemptions by the North Dakota statute. Local governmental agencies have no control over whether these exemptions are granted or not. Listed below are property ownership types that are entitled to non-discretionary exemptions:

- **Government Owned Properties** such as those owned by cities, schools, park districts, and state or federal government. Buildings like City Hall, the High School, or the Post Office are never added to the tax rolls. These types of property do not even have an application process; but are simply granted an exemption due to ownership.
- **Religious Organization's Properties** that are used exclusively for religious purposes like churches, parsonages, parking lots, or cemeteries is exempt from taxation. If a religious organization were to hold a vacant lot among their assets not used in conjunction with the church, that lot is taxable. Along the same lines if a church owned the apartment building next door for future expansion, the apartment building is taxable. Religious organizations file an annual application for the exemption.
- **Charitable Property** that is owned by for non-profit entities is eligible for exemptions. Sheyenne Crossing's new nursing home facility will qualify for this exemption as does the home for unwed mothers. Lodges such as the VFW are exempt on portions of their building used exclusively by the organization and not open to the public. This type of organization also applies annually for the exemption.
- **Group Homes** used to care for dependent individuals also are granted non-discretionary exemptions through an annual application process. West Fargo currently has two homes for the developmentally disabled that are operated by Fraiser Inc and two homes operated by Red River Human Services.
- **Farmers** are given an exemption on their buildings used for agricultural purposes and on their homes. Because of the recent annexations, West Fargo does have two retired farmers that qualify for the farm exemption. They submit an annual application form for this exemption. As long as they continue to live on their original homestead and do not plat the lands, they will continue to be exempt.
- **Solar, wind or geothermal energy systems** are not taxable. The value of the energy systems are not added on to the property. There are so few in our area that it is difficult to ascertain what added value they bring to the sale. Since the value is not added to the tax rolls it avoids having the individuals filing annually.

## Effect of the Exemptions

If an entity is giving one property owner a break in taxes, it is reasonable to assume that this will

have an effect on other properties.

- Exemptions reduce the tax base for all political subdivisions in which the property is located. And, of course, a reduced tax base means reduced tax revenues collected by political subdivisions. When the city grants an exemption, the loss of revenue is felt mainly by the school district which gets the largest share of the tax dollar.
- An exemption affects the county, water districts, state, and park districts as well as the city. So it is the city's responsibility to act wisely and prudently when granting exemptions. Cities must look for future revenue and other benefits received from those who are granted the exemptions to see if they outweigh the tax dollars lost.
- Property exempt by local discretion or charitable status may be included in optional levy calculations, thereby allowing collection of revenue by raising the tax rate on taxable property. (NDCC § 57-15-01.1) This results in a higher mill rate and higher taxes on taxable property while no taxes are levied on exempt property.

# 2011 Exempt Properties

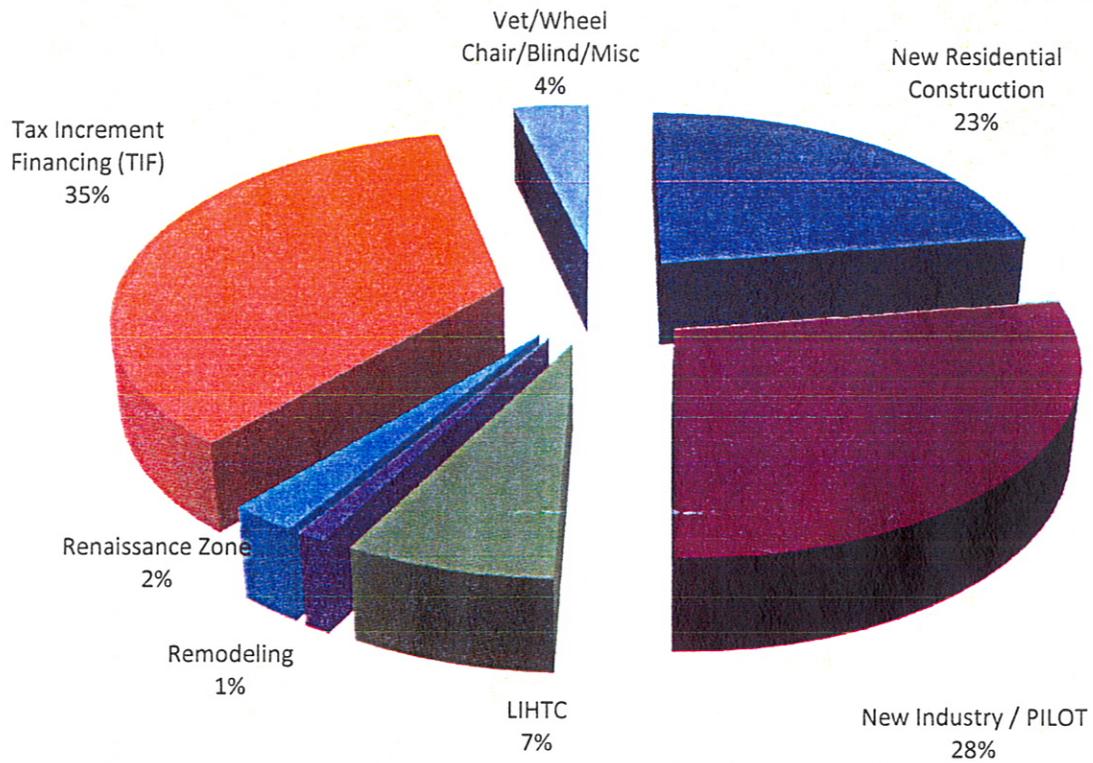
Exempt Property falls into two classes for property tax assessments: *discretionary or fully exempt*. Discretionary exemptions are granted for reasons such as relief for the disabled or elderly, economic expansion, or renovation of properties. Fully exempt properties include those such as churches, schools and hospitals. For 2011 the total true and full value of the exemptions have increased. Following is a breakdown of discretionary exemptions for the 2011 assessment:

Type	True & Full Value	Tax Dollars
New Single Family Homes	\$ 30,844,200	\$ 514,500
New Industry	\$ 9,455,800	\$ 175,254
PILOT	\$ 28,533,800	\$ 528,845
LIHTC	\$ 9,803,000	\$ 181,689
Remodeling - Residential	\$ 509,000	\$ 8,490
Remodeling - Commercial	\$ 850,600	\$ 15,765
Renaissance Zone - Residential	\$ 129,900	\$ 2,167
Renaissance Zone - Commercial	\$ 3,108,700	\$ 57,617
Tax Increment Financing (TIF)	\$ 48,122,400	\$ 891,901
Wheelchair / Blind Exemption	\$ 2,362,200	\$ 39,403
Group Homes / Lodges / Charitable	\$ 1,859,300	\$ 34,460
Daycare	\$ 234,000	\$ 4,337
Farm	\$ 631,700	\$ 10,537
<b>Total</b>	<b>\$ 136,444,600</b>	<b>\$ 2,376,227</b>

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

Type	2011	2010	2009
New Single Family Homes	\$ 30,844,200	\$ 17,660,100	\$ 16,058,100
New Industry	\$ 9,455,800	\$ 9,670,500	\$ 12,362,300
PILOT	\$ 28,533,800	\$ 33,416,000	\$ 33,536,100
LIHTC	\$ 9,803,000	\$ 7,854,000	\$ 7,854,000
Remodeling - Residential	\$ 509,000	\$ 675,300	\$ 645,100
Remodeling - Commercial	\$ 850,600	\$ 538,400	\$ 538,400
Renaissance Zone - Residential	\$ 129,900	\$ 129,900	\$ 129,900
Renaissance Zone - Commercial	\$ 3,108,700	\$ 3,220,700	\$ 5,309,900
Tax Increment Financing (TIF)	\$ 48,122,400	\$ 40,180,300	\$ 33,937,800
Wheelchair / Blind Exemption	\$ 2,362,200	\$ 2,533,600	\$ 1,572,100
Group Homes / Lodges / Charitable	\$ 1,859,300	\$ 1,217,600	\$ 1,915,600
Daycare	\$ 234,000	\$ 234,000	\$ 234,000
Farm	\$ 631,700	\$ 581,700	\$ 629,700
<b>Total</b>	<b>\$ 136,444,600</b>	<b>\$ 117,912,100</b>	<b>\$ 114,723,000</b>

# Exemption Summary 2011



- New Residential Construction
- New Industry / PILOT
- LIHTC
- Remodeling
- Renaissance Zone
- Tax Increment Financing (TIF)
- Vet/Wheel Chair/Blind/Misc

# *Assessment Administration in North Dakota*

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Information from the ND State Tax Dept

Who is responsible for assessing property in North Dakota? Assessment officials are at the township, city, and county levels. Currently in the State of North Dakota there are 53 counties, 357 cities and 1833 townships served by 1,046 assessment officials.

## Who are Assessment Officials?

- County Directors of Equalization are appointed by the Board of County Commissioners. Each county makes their own appointment. Currently Eddy & Foster counties are the only counties that share a director.
- City Assessors are appointed by their local governing board. There are two classifications of city assessors. Class I are for cities with populations exceeding 5,000 and Class II are for cities with populations less than 5,000. Williston is the only one of the larger cities in North Dakota that does not have a city assessor. This function is performed by the County Director of Equalization.
- Township assessors are either appointed by township supervisors or elected at the township's annual meeting.

## What are their responsibilities?

- Identify all taxable property within their jurisdiction.
- Determine true and full value of all taxable properties.
- Equalize valuations of similar properties.

## What are the requirements for becoming an assessment official?

- County Tax Directors must become certified by the State Supervisor of Assessments within three years of becoming appointed. Certification is obtained by completing 190 hours of approved and tested education specific to assessment & real estate appraisal.
- Class I City Assessors must be also become certified by the State Supervisor of Assessments within three years of becoming appointed. They must obtain 150 hours of approved and tested education specific to assessment & real estate appraisal.
- Class II City & Township Assessors must be certified by the State Supervisor of Assessments within 12 months of becoming appointed or elected to the position. The assessor must attend at least 24 hours of assessment and appraisal education or challenged instruction. Successful completion of a statewide standard exam is also required.
- County Directors and Class I City Assessors to maintain their certifications must obtain 40 hours of approved continuing education every 4 years.
- Township and Class II City Assessors must attend an annual assessor seminar conducted by a certified County Director of Tax Equalization to maintain their certifications. The seminar must

be of a minimum of four hours.

**Are there other Assessment Officials beside assessors and directors?**

- There are other assessment officials who work along side tax directors and assessors but are not required to become certified although education and training are very beneficial.
  - Appraisers
  - GIS Technicians
  - CAMA Technicians

# *City Board of Equalization Statute*

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## 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*

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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)

**Attachment "A"**

2011 True & Full Value

Listing by Addition

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			Full Land	Net Land	Total Land	Net Land	Total Land
0005 AIRPORT 1ST	14,600		14,600	760,900	741,400					14,600	14,600	760,900	741,400
0010 ARBOR GLEN			2,577,700	14,908,900	14,908,900	14,908,900			2,577,700	2,577,700	14,908,900	14,908,900	14,908,900
0011 ARBOR GLEN 2N			367,800	3,707,900	3,407,900	3,407,900			367,800	367,800	3,707,900	3,407,900	3,407,900
0012 ARBOR GLEN 3R			55,900	524,600	389,200	389,200			55,900	55,900	524,600	389,200	389,200
0015 BURLINGTON 4T			190,700	269,400	269,400	269,400			190,700	190,700	269,400	269,400	269,400
0016 BURLINGTON 5T	390,400		390,400	3,397,000	3,397,000				390,400	390,400	3,397,000	3,397,000	3,397,000
0017 BURLINGTON 6T	425,900		425,900						425,900	425,900			
0018 ARMOUR INDUS	135,000		135,000	1,061,000					135,000	135,000	1,061,000		1,061,000
0019 ARMOUR INDUS	106,000		106,000	305,000	305,000				106,000	106,000	305,000		305,000
0020 ARMOUR INDUS	377,300		377,300	1,034,000	694,000	694,000			377,300	377,300	1,034,000		1,034,000
0023 BORDERTOWN 1	150,000		150,000	829,000	697,000	697,000			150,000	150,000	829,000		829,000
0024 B-D LAND 2ND	180,400		180,400	214,000	214,000				180,400	180,400	214,000		214,000
0026 BEAVER CREEK	929,700		929,700	7,528,500	7,528,500				929,700	929,700	7,528,500		7,528,500
0027 BURLINGTON	433,300		433,300	2,538,000	2,538,000	4,540,900			2,033,800	2,033,800	8,128,900		7,078,900
0028 BURLINGTON 2N			146,400		146,400				146,400	146,400			
0029 BURLINGTON 3R			246,500	771,300	771,300	771,300			246,500	246,500	771,300		771,300
0030 BUTLER	440,800		440,800	527,000	527,000				440,800	440,800	527,000		527,000
0031 BUTLER'S 2ND	269,200		269,200	744,000	744,000				269,200	269,200	744,000		744,000
0032 BUTLER'S 3RD	1,935,300		1,935,300	5,241,000	5,241,000				1,935,300	1,935,300	5,241,000		5,241,000
0033 BUTLER'S 4TH	2,303,800		2,303,800	3,573,000	3,573,000				2,303,800	2,303,800	3,573,000		3,573,000
0034 BUTLER'S 5TH	463,400		463,400	2,137,000	2,137,000				463,400	463,400	2,137,000		2,137,000
0036 BOGEY 2ND	344,300		344,300	1,533,000	1,533,000				344,300	344,300	1,533,000		1,533,000
0037 BOGEY 3RD	152,700		152,700	265,000	265,000				152,700	152,700	265,000		265,000
0038 BOGEY 4th	691,900		691,900	6,250,000	4,864,000				691,900	691,900	6,250,000		4,864,000
0039 CARMELL PLACE			882,000	4,149,900	4,149,900	4,149,900			882,000	882,000	4,149,900		4,149,900
0040 CHARLESWOOD			3,359,800	15,631,500	15,631,500	15,631,500			3,359,800	3,359,800	15,631,500		15,631,500

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			Full Land	Net Land	Total Land	Net Land	Total Land
0041					544,400	544,400	2,696,700			544,400	544,400	2,696,700	2,696,700
0042					1,225,700	1,225,700	6,411,800			1,225,700	1,225,700	6,411,800	6,411,800
0043					657,600	657,600	3,172,000			657,600	657,600	3,172,000	3,172,000
0044					313,200	313,200	1,477,600			313,200	313,200	1,477,600	1,477,600
0045					1,909,600	1,909,600	8,823,100			1,909,600	1,909,600	8,823,100	8,823,100
0046					424,300	424,300	2,066,500			424,300	424,300	2,066,500	2,066,500
0047					1,864,800	1,864,800	9,336,300			1,864,800	1,864,800	9,336,300	9,336,300
0048					380,800	380,800	1,955,900			380,800	380,800	1,955,900	1,955,900
0049			105,000	105,000	684,900	684,900	3,827,300			789,900	789,900	3,827,300	3,827,300
0050					1,271,800	1,271,800	3,990,600			1,271,800	1,271,800	3,990,600	3,990,600
0051					231,400	231,400	1,195,200			231,400	231,400	1,195,200	1,195,200
0052					293,600	293,600	3,322,200			293,600	293,600	3,322,200	3,322,200
0053					2,706,300	2,706,300	17,023,400			2,706,300	2,706,300	17,023,400	17,023,400
0054					112,000	112,000	659,900			112,000	112,000	659,900	659,900
0055					566,800	566,800	3,016,800			566,800	566,800	3,016,800	3,016,800
0056					486,700	486,700	2,865,200			486,700	486,700	2,865,200	2,865,200
0057					1,171,800	1,171,800	7,222,400			1,171,800	1,171,800	7,222,400	7,222,400
0058					2,502,200	2,469,700	15,949,600			2,502,200	2,469,700	15,949,600	15,619,900
0059					1,690,400	1,690,400	9,285,000			1,690,400	1,690,400	9,285,000	8,835,000
0060					4,472,000	4,472,000	20,837,400			4,472,000	4,472,000	20,837,400	20,837,400
0061					1,737,000	1,737,000	10,720,900			1,737,000	1,737,000	10,720,900	10,720,900
0062					1,997,000	1,997,000	11,505,100			1,997,000	1,997,000	11,505,100	11,505,100
0063					250,900	250,900	1,273,400			250,900	250,900	1,273,400	1,273,400
0064					1,774,500	1,774,500	10,167,600			1,774,500	1,774,500	10,167,600	10,167,600
0065					602,600	602,600	3,620,500			602,600	602,600	3,620,500	3,620,500
0066					3,830,300	3,830,300	19,161,600			3,830,300	3,830,300	19,161,600	18,261,600

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			Full Land	Net Land	Total Land	Net Land
0067 CHARLESWOOD			2,006,900	2,006,900	9,683,600	8,933,600			2,006,900	2,006,900	9,683,600	8,933,600
0070 DAL SIN 1ST	140,800	140,800	369,000			369,000			140,800	140,800	369,000	369,000
0071 DAL SIN 2ND	28,800	28,800	268,000			268,000			28,800	28,800	268,000	268,000
0072 CHARLESWOOD			859,300	859,300	4,294,000	4,294,000			859,300	859,300	4,294,000	4,294,000
0073 CHARLESWOOD			1,889,300	1,889,300	12,690,000	10,766,000			1,889,300	1,889,300	12,690,000	10,766,000
0074 CHARLESWOOD			376,400	376,400	1,875,100	1,575,100			376,400	376,400	1,875,100	1,575,100
0075 DAKOTA TERRIT	294,700	294,700	912,000			912,000			294,700	294,700	912,000	912,000
0076 DAKOTA TERRIT	733,600	733,600	1,555,000			1,555,000			733,600	733,600	1,555,000	1,555,000
0077 DAKOTA TERRIT	1,857,900	1,857,900	4,840,000			4,840,000			1,857,900	1,857,900	4,840,000	4,840,000
0078 DAKOTA TERRIT	1,173,800	1,173,800	4,363,000			4,363,000			1,173,800	1,173,800	4,363,000	4,363,000
0079 DAKOTA TERRIT			462,600	462,600	3,124,300	3,124,300			462,600	462,600	3,124,300	3,124,300
0080 DAKOTA MACHIN	851,800	851,800	744,700			744,700			851,800	851,800	744,700	744,700
0081 DAKOTA TERRIT	1,404,400	1,404,400	2,368,000			2,368,000			1,404,400	1,404,400	2,368,000	2,368,000
0082 DAKOTA TERRIT	980,600	980,600	2,744,000			2,744,000			980,600	980,600	2,744,000	2,744,000
0083 DAKOTA TERRIT	682,600	682,600	1,632,000			1,632,000			682,600	682,600	1,632,000	1,632,000
0084 DAKOTA TERRIT	3,105,300	3,105,300	10,471,300			8,613,500			3,105,300	3,105,300	10,471,300	8,613,500
0085 COMMERCIAL R	360,000	360,000	2,676,000			2,676,000			360,000	360,000	2,676,000	2,676,000
0088 DAKOTA TERRIT			610,600	610,600	5,098,800	3,730,900			610,600	610,600	5,098,800	3,730,900
0089 DAKOTA TERRIT	314,600	314,600	1,007,000			1,007,000			314,600	314,600	1,007,000	1,007,000
0095 DAVON 1ST	169,100	169,100	462,000			462,000			169,100	169,100	462,000	462,000
0097 DMI 1ST	415,000	415,000	6,000			6,000			415,000	415,000	6,000	6,000
0100 DAWNS			1,101,500	1,101,500	4,370,900	4,370,900			1,101,500	1,101,500	4,370,900	4,370,900
0105 CHARLESWOOD	84,200	84,200	933,200			933,200			84,200	84,200	933,200	933,200
0106 CHARLESWOOD	154,300	154,300	1,311,500			1,311,500			154,300	154,300	1,311,500	1,311,500
0107 CHARLESWOOD	721,100	721,100	5,016,000			5,016,000			721,100	721,100	5,016,000	5,016,000
0108 CHARLESWOOD			166,700	166,700	1,189,900	1,039,900			166,700	166,700	1,189,900	1,039,900

TOTAL BY ADDITION - FULL VALUES

	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	Total Land	Net Land	Total Land
0109 CHARLESWOOD				261,100	261,100							261,100	261,100		
0130 CENTER AT 7TH	200,400	200,400	342,000									200,400	200,400	342,000	342,000
0135 DREI SON	393,100	393,100	2,020,000	1,472,000								393,100	393,100	2,020,000	1,472,000
0181 EAGLE RUN 2ND		160,100	579,100	579,100								160,100	160,100	579,100	579,100
0182 EAGLE RUN 3RD		3,161,000	14,887,700	14,887,700								3,161,000	3,161,000	14,887,700	14,887,700
0183 EAGLE RUN 4TH		2,920,900	15,279,100	14,979,100								2,920,900	2,920,900	15,279,100	14,979,100
0184 EAGLE RUN 5TH		2,172,900	14,624,400	14,624,400								2,172,900	2,172,900	14,624,400	14,624,400
0185 EAGLE RUN 6TH		1,161,400	8,539,200	8,539,200								1,161,400	1,161,400	8,539,200	8,539,200
0186 EAGLE RUN 7TH		365,200	3,115,900	3,115,900								365,200	365,200	3,115,900	3,115,900
0187 EAGLE RUN 8TH	679,600	679,600	51,600	51,600								679,600	679,600	51,600	51,600
0188 EAGLE RUN 9TH		1,649,700	14,367,400	14,367,400						66,000		1,649,700	1,649,700	14,367,400	14,367,400
0189 EAGLE RUN 10T		942,100	5,606,000	5,606,000								942,100	942,100	5,606,000	5,606,000
0190 EAGLE RUN 11T	760,500	760,500	7,224,000	7,224,000								3,768,800	3,768,800	29,213,600	28,203,000
0191 EAGLE RUN 12T	2,582,100	2,582,100	22,404,000	22,404,000								2,582,100	2,582,100	22,404,000	22,404,000
0192 EAGLE RUN 13T		2,204,400	14,715,200	12,512,000								2,204,400	2,204,400	14,715,200	12,512,000
0193 EAGLE RUN 14T		1,335,900	9,410,500	9,410,500								1,335,900	1,335,900	9,410,500	9,410,500
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		172,700	1,305,600	1,305,600								172,700	172,700	1,305,600	1,305,600
0196 EAGLE RUN 17T		77,100	417,800	267,800								77,100	77,100	417,800	267,800
0197 EAGLE RUN 18T	422,000	422,000	5,943,000	5,943,000								422,000	422,000	5,943,000	5,943,000
0200 EASTRIDGE	88,800	88,800	276,000	276,000								177,600	177,600	738,700	738,700
0210 EAGLE RUN PLA	1,712,800	1,712,800	4,148,000	4,148,000								1,712,800	1,712,800	4,148,000	4,148,000
0211 EAGLE RUN PLA	84,000	84,000										84,000	84,000		
0212 EAGLE RUN PLA	211,500	211,500										211,500	211,500		
0213 EAGLE RUN PLA	202,800	202,800										202,800	202,800		
0300 EASTRIDGE 2ND	744,800	744,800	7,322,000	7,322,000								1,626,100	1,626,100	11,845,500	11,845,500

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
0310 EASTRIDGE 3RD	59,900	59,900	378,000	378,000					59,900	59,900	378,000	378,000
0400 EASTWOOD		603,300	2,765,300	2,765,300					603,300	603,300	2,765,300	2,765,300
0500 EASTWOOD 2ND		1,724,700	8,690,500	8,690,500					1,724,700	1,724,700	8,690,500	8,690,500
0550 ELMWOOD COU		8,780,100	60,693,300	58,768,800					8,780,100	8,713,000	60,693,300	58,768,800
0551 ELMWOOD COU		640,100	6,821,500	6,821,500					640,100	640,100	6,821,500	6,821,500
0552 ELMWOOD COU		210,600	1,171,200	1,171,200					210,600	210,600	1,171,200	1,171,200
0600 FRANCIS 1ST		93,700	472,100	472,100					686,600	686,600	2,922,600	2,922,600
0601 FRANCIS 3RD		86,500	380,000	380,000					86,500	86,500	380,000	380,000
0700 FRANCIS 2ND		471,700	2,570,300	2,384,400			100,000		1,708,300	1,708,300	9,147,000	8,812,700
0701 GM		476,500	2,628,600	2,628,600			150,000		476,500	476,500	2,628,600	2,628,600
0702 GATEWAY 1ST		402,300	1,483,000	1,483,000					402,300	402,300	1,483,000	1,483,000
0703 GELLERS		367,500	751,000	751,000					367,500	367,500	751,000	751,000
0704 GELLERS 2ND		648,300	1,172,000	1,071,000					648,300	648,300	1,172,000	1,071,000
0708 GLENN		318,400	1,184,000	1,184,000					318,400	318,400	1,184,000	1,184,000
0709 GOLDENWOOD 1		948,200	6,166,900	5,721,400					948,200	948,200	6,166,900	5,721,400
0710 HALVERSONS		2,977,300	15,845,500	15,723,300			100,000		2,977,300	2,977,300	15,845,500	15,723,300
0715 GOLDENWOOD 2		194,500	1,034,100	806,500					194,500	194,500	1,034,100	806,500
0717 GOLDENWOOD 3		391,200	1,099,500	1,028,500					391,200	391,200	1,099,500	1,028,500
0718 GOLDENWOOD 4		104,900	248,800	13,100					104,900	104,900	248,800	13,100
0730 GATEWAY 2ND		498,300	1,895,000	1,895,000					498,300	498,300	1,895,000	1,895,000
0800 HALVERSONS IN		1,989,600	6,648,000	6,001,500					1,989,600	1,989,600	6,648,000	6,001,500
0810 HAYDEN HEIGHT		976,900	449,400	449,400					976,900	976,900	449,400	449,400
0825 HELFRICH		423,300	630,000	630,000					423,300	423,300	630,000	630,000
0835 HUNTINGTON W		2,750,600	21,038,300	21,038,300					2,750,600	2,750,600	21,038,300	21,038,300
0851 HOFER		102,500	459,000	459,000					102,500	102,500	459,000	459,000
0853 HOMESTEAD		1,436,400	9,508,000	9,508,000					1,436,400	1,436,400	9,508,000	9,508,000

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			Full Land	Net Land	Total Land	Net Land
0854			49,700	49,700	306,600	306,600			49,700	49,700	306,600	306,600
0855	175,000	175,000	200,000	200,000					175,000	175,000	200,000	200,000
0857	350,800	350,800	4,534,000	4,534,000					350,800	350,800	4,534,000	4,534,000
0858	2,556,500	2,556,500	18,482,000	18,482,000					2,556,500	2,556,500	18,482,000	18,482,000
0859	213,400	213,400	69,000	69,000					213,400	213,400	69,000	69,000
0860	679,100	679,100	1,914,000	1,914,000					679,100	679,100	1,914,000	1,914,000
0861	550,500	550,500	1,027,000	1,027,000					550,500	550,500	1,027,000	1,027,000
0862	178,800	178,800	467,000	467,000					178,800	178,800	467,000	467,000
0880	210,100	210,100							210,100	210,100		
0881			517,300	517,300	4,249,600	4,249,600			517,300	517,300	4,249,600	4,249,600
0882	783,000	783,000	2,309,000	2,309,000	6,276,300	6,276,300	100,000		1,450,800	1,450,800	8,585,300	8,585,300
0890	303,800	303,800	1,005,000	1,005,000					303,800	303,800	1,005,000	1,005,000
0895	158,100	158,100	241,000	241,000					158,100	158,100	241,000	241,000
0900	155,000	155,000	1,048,000	1,048,000	8,503,200	8,503,200			2,093,500	2,093,500	9,551,200	9,551,200
0910	92,300	92,300	662,600	662,600	12,111,000	11,996,200	140,000		2,451,600	2,451,600	12,773,600	12,658,800
0911	89,400	89,400	208,000	208,000	722,800	722,800			229,200	139,800	930,800	722,800
0912			453,400	453,400	5,000,700	4,900,700			453,400	453,400	5,000,700	4,900,700
0950	941,300	941,300	692,000	692,000					941,300	941,300	692,000	692,000
1000	492,900	408,900	1,721,000	1,546,000	7,133,100	6,967,700	144,900		1,873,400	1,789,400	8,854,100	8,513,700
1001	73,500	73,500	774,000	774,000	1,118,300	1,118,300			414,800	414,800	1,892,300	1,892,300
1100			259,500	259,500	1,072,200	1,072,200			259,500	259,500	1,072,200	1,072,200
1140	678,800	678,800	3,285,700	3,285,700					678,800	678,800	3,285,700	3,285,700
1200	275,500	275,500	918,000	918,000	206,300	206,300	61,600		310,400	310,400	1,124,300	1,124,300
1300	973,600	973,600	5,681,200	5,449,200					973,600	973,600	5,681,200	5,449,200
1301	86,100	86,100	739,000	739,000					86,100	86,100	739,000	739,000
1310			1,893,500	1,893,500	11,982,800	11,982,800			1,893,500	1,893,500	11,982,800	11,982,800



TOTAL BY ADDITION - FULL VALUES

	Ag Land			Commercial			Residential			Fire Amount	Hmst Credit	Land		Improvement	
	Full Land	Net Land	Full Impr	Net Land	Full Impr	Net Impr	Full Land	Net Land	Full Impr			Net Impr	Total Land	Net Land	Total Land
1451 MEYERS 3RD				56,600	707,400	707,400	56,600	56,600	707,400	707,400		56,600	56,600	707,400	707,400
1452 PARK				181,800	802,300	802,300	181,800	181,800	802,300	802,300		181,800	181,800	802,300	802,300
1453 PINEWOOD 1ST				474,500	2,043,700	2,043,700	474,500	474,500	2,043,700	2,043,700		474,500	474,500	2,043,700	2,043,700
1454 PRAIRIE PARK		244,500	3,027,000				244,500	244,500	3,027,000	3,027,000		244,500	244,500	3,027,000	3,027,000
1455 PRAIRIE REARR				578,700	2,522,800	2,522,800	578,700	578,700	2,522,800	2,522,800		578,700	578,700	2,522,800	2,522,800
1456 MEYERS 4TH		525,400	2,423,000				525,400	525,400	2,423,000	2,423,000		525,400	525,400	2,423,000	2,423,000
1457 MEYERS 5TH				98,900	798,300	798,300	98,900	98,900	798,300	798,300		98,900	98,900	798,300	798,300
1458 PINEWOOD 2ND				493,000	3,266,400	3,266,400	493,000	493,000	3,266,400	3,266,400		493,000	493,000	3,266,400	3,266,400
1459 PINEWOOD 3RD				120,500	1,177,000	1,177,000	120,500	120,500	1,177,000	1,177,000		120,500	120,500	1,177,000	1,177,000
1460 MIDWAY SUB		2,055,400	4,544,000	45,400	167,500	167,500	2,055,400	2,055,400	4,544,000	4,544,000		2,100,800	2,100,800	4,711,500	4,369,500
1461 MIDWAY 1ST		318,800	1,427,000				318,800	318,800	1,427,000	1,427,000		318,800	318,800	1,427,000	1,427,000
1462 MIDWAY 2ND		312,100	1,098,000				312,100	312,100	1,098,000	1,098,000		312,100	312,100	1,098,000	1,098,000
1463 PINEWOOD 4TH				55,000	623,200	623,200	55,000	55,000	623,200	623,200		55,000	55,000	623,200	623,200
1464 PRAIRIE PARK 2				292,200	2,878,900	2,878,900	292,200	292,200	2,878,900	2,878,900		292,200	292,200	2,878,900	2,878,900
1465 MIDLAND 1ST		722,200	6,065,000				722,200	722,200	6,065,000	6,065,000		722,200	722,200	6,065,000	6,065,000
1466 MIDLAND 2ND		556,100	2,978,000				556,100	556,100	2,978,000	2,978,000		556,100	556,100	2,978,000	2,978,000
1469 MID-AMERICA		112,100	421,000				112,100	112,100	421,000	421,000		112,100	112,100	421,000	421,000
1470 MILLER BROTHE		533,400	1,897,000				533,400	533,400	1,897,000	1,897,000		533,400	533,400	1,897,000	1,897,000
1471 MIDWAY 3RD		301,200	859,000				301,200	301,200	859,000	859,000		301,200	301,200	859,000	859,000
1472 MIDCONTINENT		880,500	2,105,000				880,500	880,500	2,105,000	2,105,000		880,500	880,500	2,105,000	2,105,000
1475 NELSON'S 1ST		7,100	30,000				7,100	7,100	30,000	30,000		7,100	7,100	30,000	30,000
1476 NELSON ACRES				665,100	1,864,000	1,864,000	665,100	665,100	1,864,000	1,864,000		665,100	665,100	1,864,000	1,864,000
1477 NELSON ACRES		70,000	64,000				70,000	70,000	64,000	64,000		411,400	411,400	1,537,800	1,537,800
1478 NELSON ACRES				562,400	2,359,500	2,359,500	562,400	562,400	2,359,500	2,359,500		562,400	562,400	2,359,500	2,359,500
1479 NELSON ACRES				209,500	551,600	551,600	209,500	209,500	551,600	551,600		209,500	209,500	551,600	551,600
1480 PIONEER CENTE		1,972,100	7,594,000				1,972,100	1,972,100	7,594,000	7,594,000		1,972,100	1,972,100	7,594,000	6,061,500

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			Full Land	Net Land	Full Land	Net Land	Full Land
1485 OAKHAVEN	1,457,500	1,457,500	9,397,000	400,000	366,800	716,200	716,200			1,824,300	1,824,300	10,113,200	1,116,200
1490 OAKWOOD BEN	132,200	132,200	730,000	730,000	881,700	3,255,200	3,255,200			1,013,900	1,013,900	3,985,200	3,985,200
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	727,100	727,100			186,300	186,300	727,100	727,100
1600 RIVERSIDE 1ST	136,000	136,000	1,005,400	1,005,400	3,829,200	16,034,300	15,917,500			3,965,200	3,965,200	17,039,700	16,922,900
1700 RIVERSIDE 2ND	5,300	5,300	15,500	15,500	357,200	1,592,300	1,592,300			362,500	362,500	1,607,800	1,607,800
1720 ROMMESMO	288,000	144,000	901,000	387,000						288,000	144,000	901,000	387,000
1740 ROSEBERG 1ST	121,900	121,900	432,000	432,000						121,900	121,900	432,000	432,000
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	2,774,400	2,774,400			643,300	643,300	2,774,400	2,774,400
1900 SHEYENNE 2ND					129,300	643,700	643,700	100,000		129,300	129,300	643,700	643,700
1905 SHEYENNE CRO	590,700	590,700	9,297,000							590,700	590,700	9,297,000	
1906 SHEYENNE CRO	507,300	70,300	6,583,000							507,300	70,300	6,583,000	
1910 SHEYENNE PAR					1,015,300	7,442,200	7,442,200		100,000	1,015,300	1,015,300	7,442,200	7,442,200
1920 SHEYENNE PAR					101,200	617,900	617,900			101,200	101,200	617,900	617,900
1921 SHEYENNE PAR					1,010,500	6,439,000	6,439,000			1,010,500	1,010,500	6,439,000	6,439,000
1922 SHEYENNE PAR					1,860,700	12,273,800	12,143,900			1,860,700	1,860,700	12,273,800	12,143,900
1940 SIMPSONS					148,900	549,700	505,400			148,900	148,900	549,700	505,400
1950 SIMPSONS 2ND					593,000	2,444,900	2,331,400			593,000	593,000	2,444,900	2,331,400
1955 SIMPSONS 2ND					81,900	118,100	118,100			81,900	81,900	118,100	118,100
1960 SIMPSONS 3RD					548,300	2,059,200	2,059,200			548,300	548,300	2,059,200	2,059,200
1965 SIMPSONS 4TH					72,800	119,000	119,000			72,800	72,800	119,000	119,000
1966 SIMPSON'S 5TH					98,500	497,000	450,300			98,500	98,500	497,000	450,300
1970 SOMMERSET	101,200		200,000							101,200		200,000	
1980 SOMMERSET 2N					845,300	4,410,300	4,410,300			845,300	845,300	4,410,300	4,410,300

TOTAL BY ADDITION - FULL VALUES

	Ag Land		Commercial		Residential		Fire Amount	Hmst Credit	Land		Improvement		
	Full Land	Net Land	Full Land	Net Land	Full Land	Net Land			Full Land	Net Land	Total Land	Net Land	Total Land
1981					708,400	708,400	3,849,500			708,400	708,400	3,849,500	3,849,500
1982					288,100	288,100	1,867,100			288,100	288,100	1,867,100	1,867,100
1983					647,600	647,600	3,902,400			647,600	647,600	3,902,400	3,902,400
1984					1,875,400	1,875,400	9,589,900			1,875,400	1,875,400	9,589,900	9,589,900
1985					359,700	359,700	2,310,100			359,700	359,700	2,310,100	2,310,100
2000			629,600	4,111,000	1,694,300	1,694,300	7,653,600			2,323,900	2,323,900	11,764,600	10,813,500
2050			288,900	2,305,000						288,900	288,900	2,305,000	2,305,000
2052			396,400	2,605,000						396,400	396,400	2,605,000	1,197,000
2053			987,900	2,072,000						987,900	987,900	2,072,000	2,072,000
2054			554,400	2,829,500						554,400	554,400	2,829,500	2,829,500
2056			90,700	475,000						90,700	90,700	475,000	475,000
2057			1,356,500	4,113,100						1,356,500	1,356,500	4,113,100	4,113,100
2058			78,300	275,000						78,300	78,300	275,000	275,000
2059			207,300	412,000						207,300	207,300	412,000	412,000
2060			663,100	1,414,100	80,700	80,700	917,200			743,800	743,800	2,331,300	2,331,300
2064			306,200	1,104,200						306,200	306,200	1,104,200	1,104,200
2065			194,800	396,000						194,800	194,800	396,000	396,000
2066			389,700	1,406,000						389,700	389,700	1,406,000	1,406,000
2067			66,400	690,000						66,400	66,400	690,000	690,000
2068			121,700	125,000						121,700	121,700	125,000	125,000
2070			547,000	1,958,000	1,395,500	1,395,500	8,896,100	100,000		1,942,500	1,942,500	10,854,100	10,854,100
2071			408,100	1,918,000						408,100	408,100	1,918,000	1,918,000
2072			314,000	1,204,000						314,000	314,000	1,204,000	1,204,000
2073					77,600	77,600	470,100			77,600	77,600	470,100	470,100
2074			66,800							66,800	66,800		
2090			400,300	934,000						400,300	400,300	934,000	934,000

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			Full Land	Net Land	Total Land	Net Land	Total Land	Net Land
2100			935,800	869,800	4,517,700	4,091,800	1,031,600	1,031,600	4,260,200	4,234,000	1,967,400	1,901,400	8,777,900	8,325,800
2200			350,100	322,100	2,115,900	2,111,500	885,200	873,800	3,734,600	3,734,600	1,235,300	1,195,900	5,850,500	5,846,100
2300			512,100	251,500	5,311,000	1,948,000	1,646,900	1,646,900	8,221,500	8,144,200	2,159,000	1,898,400	13,532,500	10,092,200
2340							346,100	346,100	3,542,700	3,542,700	346,100	346,100	3,542,700	3,542,700
2341							646,900	646,900	6,093,900	5,993,900	646,900	646,900	6,093,900	5,993,900
2342			172,900	172,900	1,905,000	1,905,000	108,700	108,700	965,200	965,200	281,600	281,600	2,870,200	2,870,200
2400							112,300	112,300	614,200	514,200	112,300	112,300	614,200	514,200
2450			45,000	45,000							45,000	45,000		
2500							305,400	305,400	1,461,400	1,348,800	305,400	305,400	1,461,400	1,348,800
2600			804,400	603,400	4,436,000	3,236,000	525,300	525,300	2,466,900	2,466,900	1,329,700	1,128,700	6,902,900	5,702,900
2700							199,200	199,200	861,500	861,500	199,200	199,200	861,500	861,500
2800			207,800	207,800	657,000	657,000					207,800	207,800	657,000	657,000
2900							1,392,300	1,392,300	8,206,100	8,107,500	1,392,300	1,392,300	8,206,100	8,107,500
2910														
2915			32,200	32,200							32,200	32,200		
2920							33,800	33,800	506,100	506,100	33,800	33,800	506,100	506,100
2950			495,000	495,000	3,435,000	3,435,000	2,177,100	2,177,100	12,328,800	12,328,800	2,672,100	2,672,100	15,763,800	15,763,800
2951							1,686,300	1,686,300	10,207,600	10,207,600	1,686,300	1,686,300	10,207,600	10,207,600
2952			131,400	131,400	487,500	487,500	1,233,400	1,233,400	7,292,900	7,292,900	1,364,800	1,364,800	7,780,400	7,780,400
2953							473,400	473,400	2,796,400	2,796,400	473,400	473,400	2,796,400	2,796,400
2954			124,300	124,300	1,446,000	1,446,000					124,300	124,300	1,446,000	1,446,000
2955			72,000	72,000	932,000	932,000					72,000	72,000	932,000	932,000
2956			73,000	73,000	979,000	979,000					73,000	73,000	979,000	979,000
2957							272,500	272,500	1,878,600	1,878,600	272,500	272,500	1,878,600	1,878,600
2958							256,900	256,900	1,285,300	1,285,300	256,900	256,900	1,285,300	1,285,300
2959			145,400	145,400	728,400	728,400					145,400	145,400	728,400	728,400

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	Total Land	Net Land
2960			1,263,700	1,263,700	5,926,000	5,926,000	1,732,700	205,300	1,383,700	1,383,700	7,732,600	7,658,700
2961							1,349,100		190,500	190,500	1,349,100	1,349,100
2962			157,200	157,200	1,829,000	1,829,000	1,056,700	100,000	157,200	157,200	1,829,000	1,829,000
2963									129,500	129,500	1,153,900	1,056,700
2964			90,800	90,800	368,000	368,000			90,800	90,800	368,000	368,000
2965			1,886,500	1,886,500	5,382,000	5,382,000			1,886,500	1,886,500	5,382,000	3,632,000
2970							8,120,400		1,643,200	1,613,400	8,381,800	8,120,400
2995			349,600	349,600	1,585,000	1,585,000			349,600	349,600	1,585,000	1,585,000
3000		1,587,900	4,480,000	4,480,000	14,775,700	14,661,000	6,666,300	100,000	7,861,600	7,811,600	22,083,300	21,327,300
3050			1,632,600	1,632,600	14,018,200	13,733,200	1,327,500		1,930,200	1,930,200	15,345,700	15,060,700
3055			420,000	420,000	1,127,000	1,127,000			420,000	420,000	1,127,000	1,127,000
3061			490,200	490,200	3,259,000	3,259,000			490,200	490,200	3,259,000	3,259,000
3100							12,431,900	400,000	2,654,300	2,654,300	12,458,100	12,431,900
3200							15,113,900	80,000	3,453,200	3,453,200	15,113,900	15,113,900
3300							2,814,500	80,000	634,100	634,100	2,814,500	2,814,500
3325			784,300	784,300	5,206,000	5,206,000			784,300	784,300	5,206,000	5,206,000
3350			51,300	51,300	273,000	273,000			51,300	51,300	273,000	273,000
3351			209,700	209,700	827,000	827,000			209,700	209,700	827,000	827,000
3352			139,900	139,900	399,000	399,000			139,900	139,900	399,000	399,000
3353			97,900	97,900	638,000	638,000			97,900	97,900	638,000	638,000
3354			84,600	84,600	338,000	338,000			84,600	84,600	338,000	338,000
3375			319,100	319,100			47,549,300	9,637,000	9,637,000	9,637,000	52,758,600	47,549,300
3376							7,497,000	772,600	772,600	772,600	7,497,000	7,497,000
3377							417,500	82,400	82,400	82,400	417,500	417,500
3378							1,419,800	442,900	442,900	442,900	3,467,300	1,419,800
3379							123,300	59,400	59,400	59,400	510,300	123,300

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
3380 WESTPORT BEA		59,400	59,400	518,000					59,400	59,400	518,000	
3400 WESTWOOD		2,474,400	2,474,400	8,887,200	8,887,200				2,474,400	2,474,400	8,887,200	8,887,200
3420 WESTWYND 1ST		696,300	696,300	4,798,300	4,798,300				696,300	696,300	4,798,300	4,798,300
3421 WESTWYND 2ND		624,500	624,500	4,109,400	4,109,400				624,500	624,500	4,109,400	4,109,400
3422 WESTWYND 3RD		239,600	239,600	1,659,400	1,659,400				239,600	239,600	1,659,400	1,659,400
3423 WESTWYND 4TH		637,200	637,200	4,350,300	4,350,300				637,200	637,200	4,350,300	4,350,300
3424 WESTWYND 5TH		669,500	669,500	4,559,200	4,559,200				669,500	669,500	4,559,200	4,559,200
3425 WESTWYND 6TH		1,233,000	1,233,000	8,163,500	8,063,500				1,233,000	1,233,000	8,163,500	8,063,500
3450 WOODLINN WES		199,300	199,300	1,691,900	1,691,900				199,300	199,300	1,691,900	1,691,900
3451 WOODLINN WES		61,900	61,900	485,300	485,300				61,900	61,900	485,300	485,300
3452 WOODLINN WES	47,300		47,300	9,000	9,000				47,300	47,300	9,000	9,000
3500 WYUMS 1ST		317,700	317,700	4,559,500	4,559,500				317,700	317,700	4,559,500	4,559,500
3600 WYUMS 2ND		300,900	300,900	2,497,600	2,398,600		20,000		300,900	300,900	2,497,600	2,398,600
3700 WYUMS 3RD		444,000	444,000	6,336,000	6,336,000		77,100		444,000	444,000	6,336,000	6,336,000
3800 THE YARDS	3,500		3,500						3,500	3,500		
3801 THE YARDS 2ND		317,700	317,700						317,700	317,700		
3890 BOGEY 5TH	226,500		226,500	329,000	329,000				226,500	226,500	329,000	329,000
3900 BUTLERS 6TH	975,000		975,000	6,826,000	6,826,000				975,000	975,000	6,826,000	6,826,000
3901 BUTLER'S 7TH A	695,100		695,100	3,514,000	2,151,000				695,100	695,100	3,514,000	2,151,000
3920 DAKOTA MACHIN	1,035,800		1,035,800	9,803,000	7,885,000				1,035,800	1,035,800	9,803,000	7,885,000
4228 DOLL'S 4TH	387,700		387,700	1,169,000	1,169,000				387,700	387,700	1,169,000	1,169,000
4229 DOLL'S 5TH	812,900		812,900	177,500	177,500				812,900	812,900	177,500	177,500
4300 WEST RIVER 1ST	80,200		80,200	7,500					80,200	80,200	7,500	
4301 WEST RIVER 2N		2,142,200	2,142,200	7,290,800	6,713,700				2,142,200	2,142,200	7,290,800	6,713,700
4350 EAGLEWOOD 1S		1,974,400	1,974,400	210,700	147,900				1,974,400	1,974,400	210,700	147,900
4475 MAPLE RIDGE A	642,000		642,000	1,278,300	1,278,300				642,000	642,000	1,278,300	1,278,300

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
4500 DOLL'S 1ST			50,900	50,900	109,800	109,800			50,900	50,900	109,800	109,800
4501 DOLL'S 2ND			502,700	502,700	3,017,300	3,017,300			502,700	502,700	3,017,300	3,017,300
4502 SHILOH	961,800				275,000				961,800		275,000	
4700 KOPPANG			118,000	118,000	341,900	341,900			118,000	118,000	341,900	341,900
4850 SOUTH POND AT	500	500	3,040,200	3,040,200					3,040,700	3,040,700		
4900 TWIN MEADOWS			354,000	354,000	1,919,400	1,919,400			354,000	354,000	1,919,400	1,919,400
4950 BORDERUD'S			503,400	503,400	2,551,700	2,551,700			503,400	503,400	2,551,700	2,551,700
4951 HERSCH			96,300	96,300	608,900	608,900			96,300	96,300	608,900	608,900
5000 OAK RIDGE 1ST	457,400	457,400							457,400	457,400		
5075 SHADOW WOOD			1,407,400	1,407,400	5,193,200	3,025,500			1,407,400	1,407,400	5,193,200	3,025,500
5076 SHADOW WOOD			3,877,400	3,877,400	9,299,400	5,487,500			3,877,400	3,877,400	9,299,400	5,487,500
5077 SHADOW WOOD	421,000	421,000			1,112,500	1,112,500			421,000	421,000	1,112,500	1,112,500
5078 SHADOW WOOD			275,000						275,000	275,000		
5150 WINDSOR GREE			1,173,400	1,173,400	4,642,600	4,642,600			1,173,400	1,173,400	4,642,600	4,642,600
5151 RESERVE AT OS			3,753,100	3,753,100	10,071,500	7,488,600			3,753,100	3,753,100	10,071,500	7,488,600
<b>Full Totals:</b>	1,587,900	95,008,900	208,602,900	417,389,700	1,105,269,400	1,069,910,400			305,199,700	301,020,500	1,522,659,100	1,418,252,600
<b>Net Totals:</b>	1,587,900	91,037,800	208,394,800	348,342,200	1,069,910,400		3,038,200					

