



**Board of Equalization
Tuesday, April 10, 2012
5:30 PM**

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

2012 Board of Equalization Index

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Attachment "A" – 2012 True and Full Value Listing by Addition

Overview of Assessment Function

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

Property Ownership Maintenance

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

Property Appraisal

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

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

Property Taxes

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

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

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

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

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

$\$100,000 \times 50\% \text{ Assessment Factor} = \$50,000$ or assessed value
 $\$ 50,000 \times 9\% \text{ Residential Factor}^* = \$ 4,500$ or taxable value
 $\$ 4,500 \times .39537 \text{ Mill Levy (2011)} = \$ 1,779$ 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 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

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 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 sale properties which to base market comparisons. 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 an existing home in West Fargo stayed relatively flat in the \$191,000 range for 2011. Nationally taxing entities are still struggling to maintain services in a downward market, but at this time our area is spared from most of this. The western part of ND is booming due to the increased oil field activity; while the eastern part of ND is holding its own as well. Valuations in the cities of Dickinson and Williston have climbed 12.5% and 14.8% while their population counts have increased 21% and 49%.

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.

Some states like MN are in budget crunches and have modified their homestead rules for owner-occupied residences. The overall affect has not been published yet in the ND Red Book so the information provided below does not totally reflect the increase in property taxes in those states.

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

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. $\$1,000,000 \text{ budget} / 75,000,000 = .0134$ 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?

An assessment appeal is not for complaints about high property taxes. If as a property owner, you feel that your property taxes are too high, you will NOT win an appeal. 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. For example there is only one bath, not two; a double stall garage not a triple; or the 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 of 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 of 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

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 2012 values being assessed now and will become payable in 2013 must be filed no later than November 1, 2014.

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 application being filed, 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 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.

2012 Taxable Valuation

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.

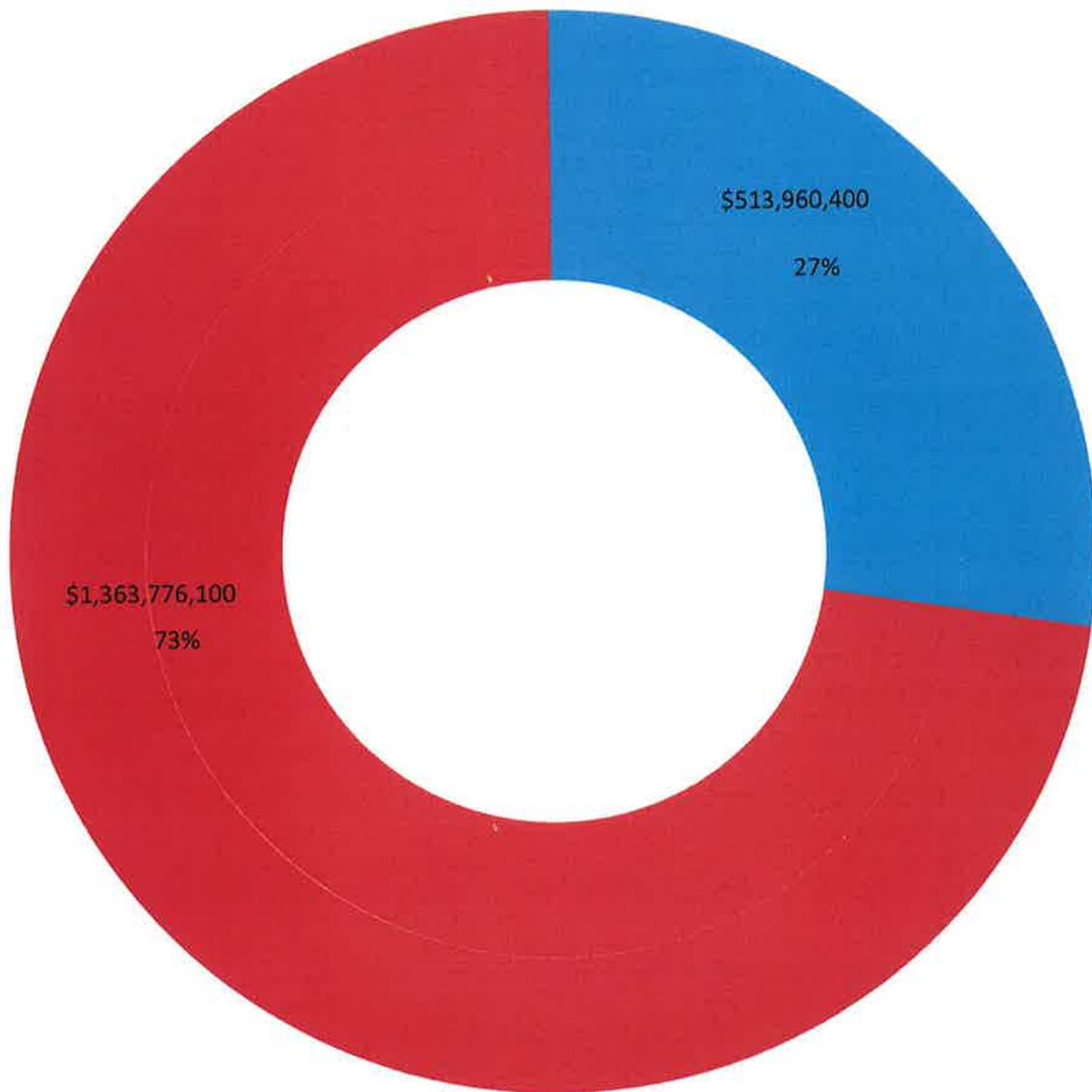
The following projection of the 2012 taxable valuation will vary somewhat from the final amount. Changes will occur between now and when the mill levy is determined in September. Examples of these changes may include errors in assessments or exemptions not previously filed. The adjustment column is for those changes that may occur. The report also contains an estimate of value for utilities such as railroads and pipelines. The corporation level of assessing value is done at the state level and valuations are submitted to the county every fall.

Agricultural	\$	73,510
Residential	\$	59,465,867
Commercial	\$	22,816,995
- TIF	\$	(2,423,205)
- Credits (Estimated)	\$	(400,000)
- Adjustments (Estimated)	\$	(275,000)
+Corporations (Estimated)	\$	650,000
Projected Taxable Value	\$	<u>79,908,167</u>

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

<u>Year</u>	<u>Taxable Valuation</u>	<u>% Change</u>
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	77,371,033	4.62%
2012	79,908,167	3.28%

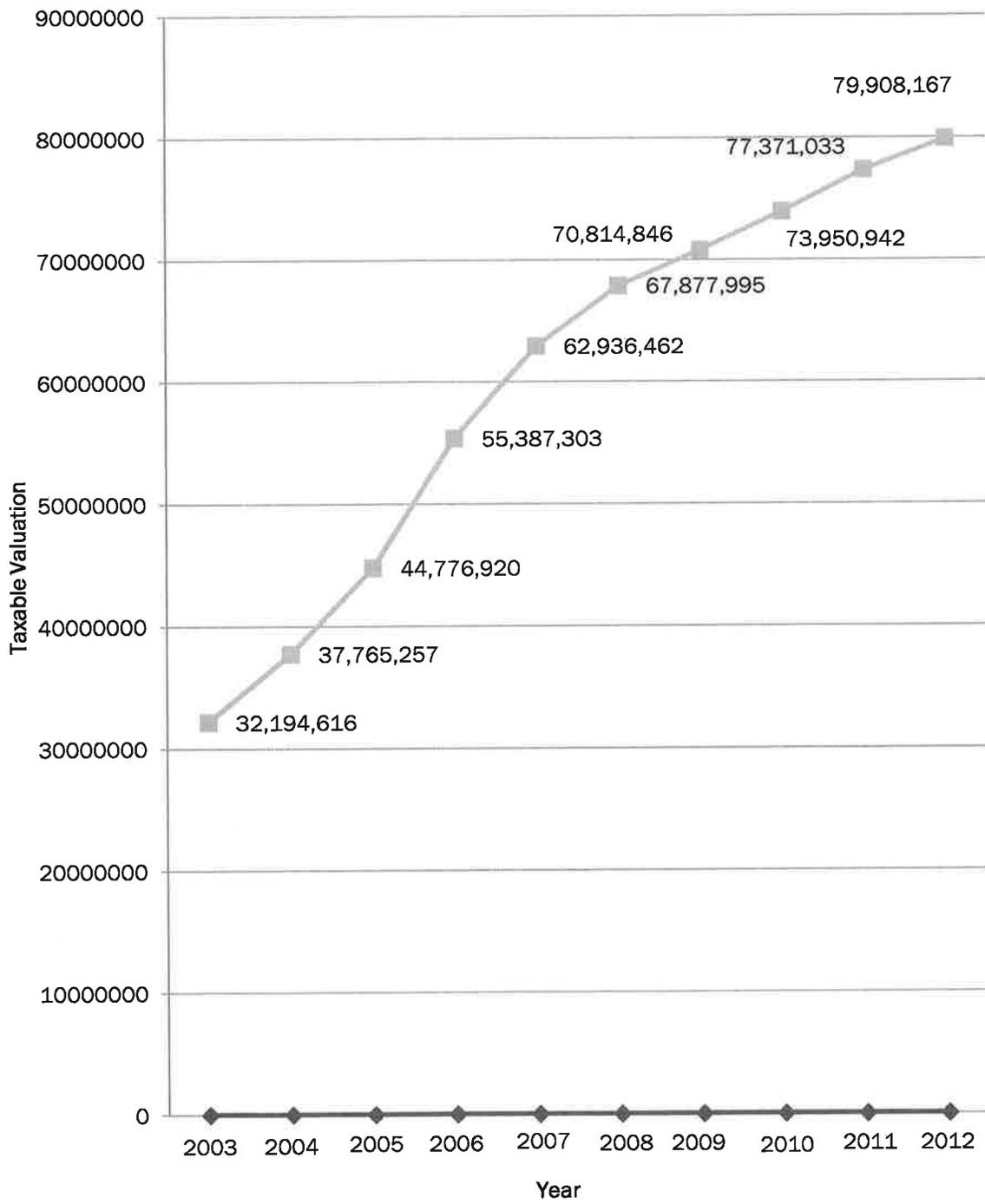
Residential -v- Commercial



To better understand the true ratio between residential and commercial this chart indicates the 2012 true and full values before exemptions are applied.

■ Commercial ■ Residential

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 2011 and the mill levies in West Fargo were 395.37. The illustration below indicates how the 2011 levy is broken down:

2011 Mill Levy Breakdown

State	1.00
Cass County*	69.58
West Fargo City	91.03
Park District	34.56
School District	192.20
Water District	6.00
Garrison Diversion	1.00

Mill Levies for 2000 – 2011

Year	City	Park	School	County	Garrison	State	Water	Total
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
2011	91.03	34.56	192.20	69.58	1.00	1.00	6.00	395.37

*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

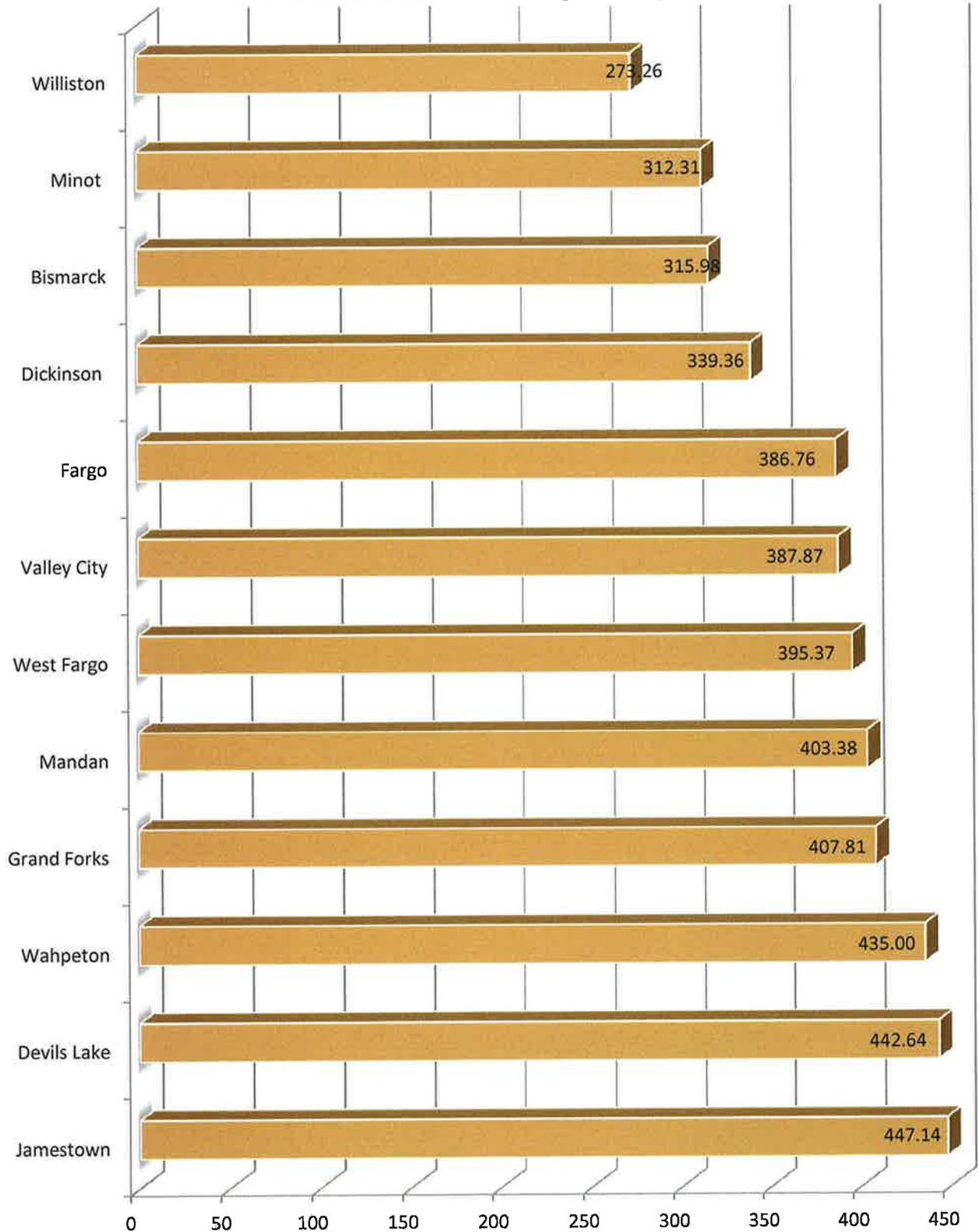
Population / Taxable Value Comparison

City	Estimated Population	2011 Taxable Valuation	2010 Taxable Valuation	Increase Percentage
Fargo	105,600	\$ 332,779,107	\$ 323,469,156	2.9%
Bismarck	61,272	\$ 207,864,203	\$ 199,968,720	3.9%
Grand Forks	52,838	\$ 148,898,501	\$ 145,045,875	2.7%
Minot	40,888	\$ 122,714,569	\$ 118,762,297	3.3%
West Fargo	25,830	\$ 77,371,033	\$ 73,950,942	4.6%
Williston	22,000	\$ 34,500,376	\$ 30,040,980	14.8%
Dickinson	21,500	\$ 47,142,459	\$ 41,920,308	12.5%
Mandan	18,274	\$ 44,904,988	\$ 42,904,878	4.7%
Jamestown	15,527	\$ 28,303,751	\$ 27,688,186	2.2%
Wahpeton	7,766	\$ 14,287,186	\$ 13,793,740	3.6%
Devils Lake	7,141	\$ 11,323,365	\$ 10,867,733	4.2%
Valley City	6,585	\$ 11,903,690	\$ 11,580,782	2.8%

Mill Levy / Property Tax Comparison

City	2011 Consolidated Mill Levy	2011 City Mill Levy	Tax on \$100,000 Residential	Tax on \$100,000 Commercial
Jamestown	447.14	131.11	\$ 2,012	\$ 2,236
Devils Lake	442.64	116.88	\$ 1,992	\$ 2,213
Wahpeton	435.00	126.21	\$ 1,958	\$ 2,175
Grand Forks	407.81	109.07	\$ 1,835	\$ 2,039
Mandan	403.38	97.71	\$ 1,815	\$ 2,017
West Fargo	395.37	91.03	\$ 1,779	\$ 1,977
Valley City	387.87	96.73	\$ 1,745	\$ 1,939
Fargo	386.76	58.25	\$ 1,740	\$ 1,934
Dickinson	339.36	84.95	\$ 1,527	\$ 1,697
Bismarck	315.98	79.05	\$ 1,422	\$ 1,580
Minot	312.31	76.67	\$ 1,405	\$ 1,562
Williston	273.26	60.17	\$ 1,230	\$ 1,366

North Dakota Mill Levy Comparison



2011 - 2012 SALES RATIO

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.

For 2012 the State Tax Department has granted a 10% tolerance range. This means that our final ratio analysis should be between 90% and 100%. Our 2011 ratio study placed commercial property at 90% and residential property at 97% which placed us already in tolerance. The city uses mass reappraisal of areas and trending of other areas to increase the percentages to within an acceptable level.

	COMMERCIAL		RESIDENTIAL	
	2011	2012	2011	2012
1 True & Full Value	439,342,300	456,339,900	1,277,924,300	1,321,463,700
Supplementary Abstract				
2 Increases		<u>12,647,700</u>		<u>39,825,000</u>
3 Decreases	<u>4,864,700</u>		<u>2,101,300</u>	
4 Adjusted T&F Values (Line 1-Line 2 or 3)	434,477,600	443,692,200	1,275,823,000	1,281,638,700
5 2011 Ratio Study Results	90.0%		97%	
6 Indicated Market Value (2011 Line 4 / Line 5)	482,752,889		1,315,281,443	
7 2012 Tolerance Level % (2012 Line 4 / Line 6)		92%		97%
8 Market Value - 2011 T&F (Line 6 - 2011 Line 4)		39,060,689		33,642,743
9 Indicated Change Need to Reach 100% Value for 2012 (Line 8 / "2012" Line 4)		8%		3%

Sales Ratio Explained

As explained earlier, sales ratio studies are conducted annually by the ND State Tax Commissioner's Office to insure that the local jurisdictions are in compliance with setting property values. Every property that sells in the City of West Fargo is filed with the state indicating the sales price and the true and full value. If the prior year sales percentage is not within the tolerance range, which for 2012 is 90-100% of the true and full value, then the City of West Fargo would need to increase the valuations to bring the overall values into compliance. Value adjustments for new construction or exemptions expiring are not considered valid increases.

Definitions:

Before we review the sales ratio report for 2011 further, lets define a few of the terms the review will cover.

Median Ratio: A measure of central tendency. Median is affected by the number of observations and is not distorted by the size of extreme ratios. This is used by the State Board of Equalization when equalizing residential and commercial property assessments. Individual ratios of the sales are arranged in order of magnitude, then the middle ratio in the series is the "Median Ratio".

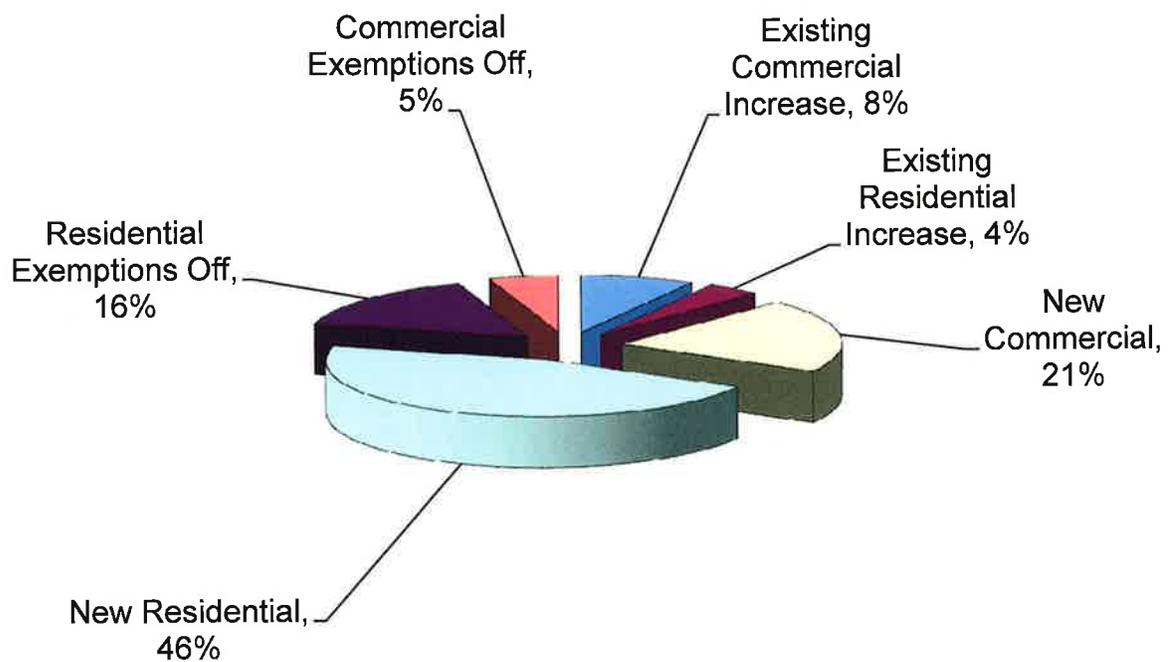
Price Related Differential: A measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. If the PRD is 1.00, there is no bias in the assessment of high-value properties in comparison to those for low-value properties. If the PRD is greater than 1.00, then owners of lower-value properties are paying a greater amount of tax relative to the owner of a high-value property. And conversely, if the PRD is lower than 1.00, the opposite is true.

Coefficient of Dispersion: The most generally useful measure of variability is the coefficient of dispersion (COD). It measures the average percentage deviation of the ratios from the median ratio or how far from the median point the majority of the property falls. The tighter the range the better and more equalized your property valuations are. West Fargo will receive the finalized 2011 assessment ratio from the ND State Tax Commissioner's Office sometime in April. Below is a closer look at the 2010 study.

2010 Assessment Ratio Study for City of West Fargo

	<u>2010 Measurements</u>		<u>Tolerance</u>
Median Ratio Residential	96.7%	State Mandated	90% to 100%
Median Ratio Commercial	93.6%	State Mandated	90% to 100%
PRD Residential	1.00	Guideline	0.98 to 1.03
PRD Commercial	1.03	Guideline	0.98 to 1.03
COD Residential	6%	Guideline	Less than 15%
COD Commercial	17%	Guideline	Less than 20%

Where Was the Growth for 2012?



Where your tax dollar goes in the City of West Fargo

City Levy	Mill Rate	Tax Dollars	Percentage
General	66.84	\$ 451.17	16.906%
Fire	8.38	\$ 56.57	2.120%
Airport	1.62	\$ 10.94	0.410%
Share of Specials	1.11	\$ 7.49	0.281%
Building	2.25	\$ 15.19	0.569%
Library	9.21	\$ 62.17	2.329%
S&I HWY #2	1.62	\$ 10.94	0.410%
Total City	91.03	\$ 614.45	23.0%

Park District Levy	Mill Rate	Tax Dollars	Percentage
General	15.96	\$ 107.73	4.037%
Share of Specials	12.65	\$ 85.39	3.200%
Social Security	0.96	\$ 6.48	0.243%
Rec Facilities	4.99	\$ 33.68	1.262%
Total Park District	34.56	\$ 233.28	8.7%

Other Levies	Mill Rate	Tax Dollars	Percentage
County	65.75	\$ 443.81	16.630%
Weed	2.00	\$ 13.50	0.506%
Vector	1.00	\$ 6.75	0.253%
Soil	0.83	\$ 5.60	0.210%
Garrison Diversion	1.00	\$ 6.75	0.253%
State Med School	1.00	\$ 6.75	0.253%
School District #6	192.20	\$ 1,297.35	48.613%
Water Resource	6.00	\$ 40.50	1.518%
Total Others	269.78	\$ 1,821.02	68.2%
Total Mill Levy	395.37	\$ 2,668.75	100%

Formula for determining residential taxes

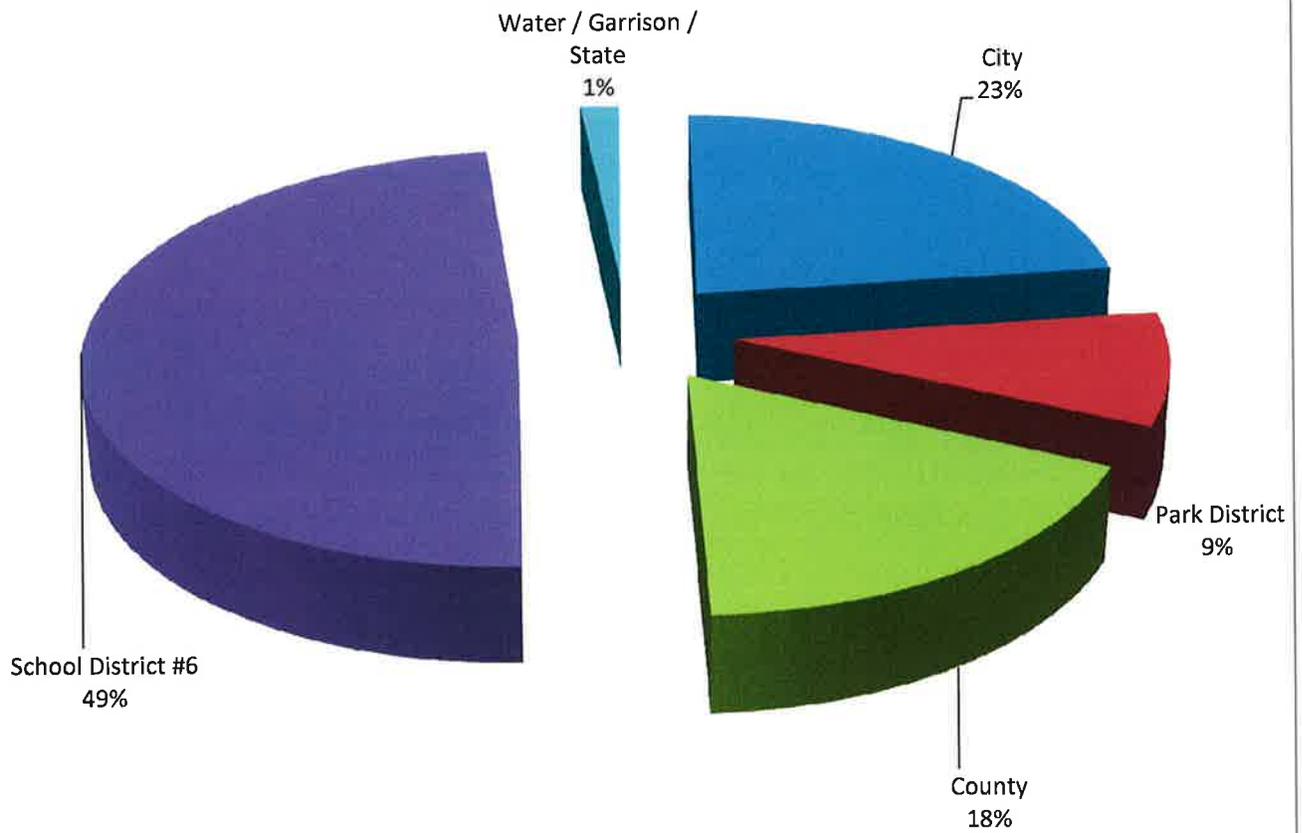
True & Full Value		x	Tax Rate		x	Mill Levy	=	Tax Dollars
150,000			0.045			0.39537		\$ 2,668.75

Formula for determining commercial taxes

150,000		x	0.05		x	0.39537	=	\$ 2,965.28
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This information is prepared using the 2011 Mill Rate.

Where your tax dollars go in the City of West Fargo



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

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 1st 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 1st 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. According to statute, these exemptions reduce the

amount of tax paid by service connected disabled veterans, low income seniors / disabled persons, the blind, or wheel chair property owners. The exemptions and credits range from \$75,000 to \$160,000 of the structure's value. Most 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 are 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.

2012 Exempt Properties

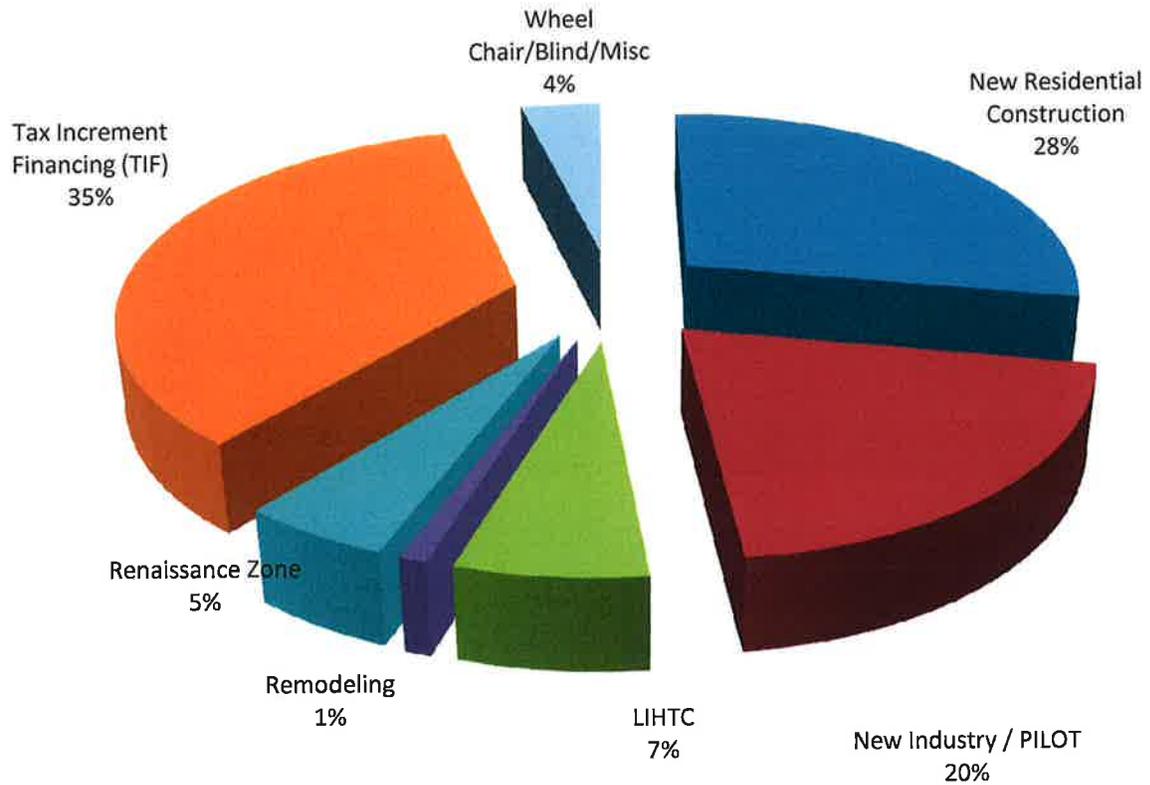
Exempt Property falls into two classes for property tax assessments: *discretionary or fully exempt*. Discretionary exemptions are granted for reasons such as relief for the disabled or elderly, economic expansion, or renovation of properties. Fully exempt properties include those such as churches, schools and hospitals. For 2012 the total true and full value of the exemptions have increased. Following is a breakdown of discretionary exemptions for the 2012 assessment:

Type	True & Full Value	Tax Dollars
New Single Family Homes	\$ 38,565,000	\$ 686,760
New Industry	\$ 9,241,000	\$ 182,847
PILOT	\$ 28,053,500	\$ 555,081
LIHTC	\$ 8,997,000	\$ 178,019
Remodeling - Residential	\$ 284,800	\$ 5,072
Remodeling - Commercial	\$ 1,020,000	\$ 20,182
Renaissance Zone - Residential	\$ 385,700	\$ 6,868
Renaissance Zone - Commercial	\$ 6,641,700	\$ 131,416
Tax Increment Financing (TIF)	\$ 48,464,100	\$ 958,935
Wheelchair / Blind Exemption	\$ 2,445,200	\$ 43,544
Group Homes / Lodges / Charitable	\$ 1,963,100	\$ 38,843
Daycare	\$ 234,000	\$ 4,630
Farm	\$ 631,700	\$ 11,249
Total	\$ 146,926,800	\$ 2,725,180

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

Type	2012	2011	2010
New Single Family Homes	\$ 38,565,000	\$ 30,844,200	\$ 17,660,100
New Industry	\$ 9,241,000	\$ 9,455,800	\$ 9,670,500
PILOT	\$ 28,053,500	\$ 28,533,800	\$ 33,416,000
LIHTC	\$ 8,997,000	\$ 9,803,000	\$ 7,854,000
Remodeling - Residential	\$ 284,800	\$ 509,000	\$ 675,300
Remodeling - Commercial	\$ 1,020,000	\$ 850,600	\$ 538,400
Renaissance Zone - Residential	\$ 385,700	\$ 129,900	\$ 129,900
Renaissance Zone - Commercial	\$ 6,641,700	\$ 3,108,700	\$ 3,220,700
Tax Increment Financing (TIF)	\$ 48,464,100	\$ 48,122,400	\$ 40,180,300
Wheelchair / Blind Exemption	\$ 2,445,200	\$ 2,362,200	\$ 2,533,600
Group Homes / Lodges / Charitable	\$ 1,963,100	\$ 1,859,300	\$ 1,217,600
Daycare	\$ 234,000	\$ 234,000	\$ 234,000
Farm	\$ 631,700	\$ 631,700	\$ 581,700
Total	\$ 146,926,800	\$ 136,444,600	\$ 117,912,100

Exemption Summary 2012



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

Top 20 West Fargo Property Owners

Parcel #	True & Full	Property Owner
02-0858-00020-000	\$ 21,038,500	INTEGRITY WINDOWS, INC
02-3920-00020-000	\$ 12,527,900	DMI, INC
02-3050-04366-050	\$ 11,647,500	CARGILL INC
02-0191-00050-000	\$ 11,254,200	LOWELL REGSTAD
02-0191-00010-000	\$ 11,246,400	LAKE CREST PARTNERS, LLP
02-0084-00010-000	\$ 11,115,300	MENARD INC
02-2800-00100-000	\$ 10,815,500	NORDICK GROUP
02-1905-00010-000	\$ 9,297,000	EVENTIDE SENIOR LIVING COMMUNITIES, LLC
02-0026-00130-000	\$ 8,458,200	R&B BEAVER CREEK, LLP
02-1480-00065-000	\$ 7,949,500	DAKOTA UPREIT LIMITED PARTNERSHIP
02-3900-00010-000	\$ 7,801,000	TRAIL KING INDUSTRIES
02-0190-00580-000	\$ 7,717,800	APARTMENTS AT EAGLE LAKE, LLC
02-0197-00010-000	\$ 6,365,000	EAGLE RUN APARTMENTS
02-3325-00010-000	\$ 5,990,300	WEST LAKE APARTMENT HOMES, LL
02-3000-00050-000	\$ 5,967,000	BUSCH AGRICULTURAL RESOURCES I
02-2000-01100-000	\$ 5,851,400	SHEYENNE TERRACE TOWNHOMES, LLP
02-0078-00020-000	\$ 5,536,800	WFND, LLC
02-0038-00030-000	\$ 5,514,800	WEISGRAM PROPERTIES, LLP
02-0107-00010-000	\$ 5,408,000	DEALER SITES LLC
02-5077-00010-000	\$ 5,402,100	SHADOW RIDGE ESTATES, LLP

Total Valuation: \$ 171,502,100

Assessment Administration in North Dakota

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 and Cavalier/Towner 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 and 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 and real estate appraisal.
- Class II City and 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

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)

Attachment "A"

2012 True and 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
0005 AIRPORT 1ST	14,600	14,600	760,900	760,900	741,400	741,400			14,600	14,600	760,900	741,400
0010 ARBOR GLEN		2,577,700	14,915,900	14,915,900	14,915,900	14,915,900			2,577,700	2,577,700	14,915,900	14,915,900
0011 ARBOR GLEN 2N		367,800	3,707,900	3,707,900	3,557,900	3,557,900			367,800	367,800	3,707,900	3,557,900
0012 ARBOR GLEN 3R		55,900	524,600	524,600	389,200	389,200			55,900	55,900	524,600	389,200
0015 BURLINGTON 4T		214,900	483,300	483,300	483,300	483,300			214,900	214,900	483,300	483,300
0016 BURLINGTON 5T	390,400	390,400	3,397,000	3,397,000	3,397,000	3,397,000			390,400	390,400	3,397,000	3,397,000
0017 BURLINGTON 6T	473,900	473,900	310,000	310,000	310,000	310,000			473,900	473,900	310,000	310,000
0018 ARMOUR INDUS	135,000	135,000	1,109,000	1,109,000	48,000	48,000			135,000	135,000	1,109,000	48,000
0019 ARMOUR INDUS	106,000	106,000	305,000	305,000	305,000	305,000			106,000	106,000	305,000	305,000
0020 ARMOUR INDUS	377,300	377,300	1,034,000	1,034,000	694,000	694,000			377,300	377,300	1,034,000	694,000
0023 BORDERTOWN 1	150,000	150,000	829,000	829,000	829,000	829,000			150,000	150,000	829,000	829,000
0024 B-D LAND 2ND	180,400	180,400	214,000	214,000	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	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	2,538,000	2,538,000			1,898,300	1,898,300	8,128,900	7,978,900
0028 BURLINGTON 2N		146,400	146,400	146,400					146,400	146,400		
0029 BURLINGTON 3R		300,500	1,414,700	1,414,700	695,900	695,900			300,500	300,500	1,414,700	695,900
0030 BUTLER	492,300	492,300	527,000	527,000	527,000	527,000			492,300	492,300	527,000	527,000
0031 BUTLER'S 2ND	269,200	269,200	744,000	744,000	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	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	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	2,137,000	2,137,000			463,400	463,400	2,137,000	2,137,000
0036 BOGEY 2ND	413,200	413,200	1,533,000	1,533,000	1,533,000	1,533,000			413,200	413,200	1,533,000	1,533,000
0037 BOGEY 3RD	183,300	183,300	265,000	265,000	265,000	265,000			183,300	183,300	265,000	265,000
0038 BOGEY 4th	809,300	809,300	6,250,000	6,250,000	4,864,000	4,864,000			809,300	809,300	6,250,000	4,864,000
0039 CARMELL PLACE		902,700	4,350,600	4,350,600	4,350,600	4,350,600			902,700	902,700	4,350,600	4,350,600
0040 CHARLESWOOD		3,359,800	15,631,500	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 Impr	Net Impr	Full Land	Net Land			Full Land	Net Land	Total Land	Net Land	Total Land
0041	CHARLESWOOD				544,400	544,400	2,696,700			544,400	544,400	2,696,700	2,696,700
0042	CHARLESWOOD			1,225,700	1,225,700	6,411,800	6,411,800			1,225,700	1,225,700	6,411,800	6,411,800
0043	CHARLESWOOD			657,600	657,600	3,172,000	3,172,000			657,600	657,600	3,172,000	3,172,000
0044	CHARLESWOOD			313,200	313,200	1,477,600	1,477,600			313,200	313,200	1,477,600	1,477,600
0045	CHARLESWOOD			1,909,600	1,909,600	8,823,100	8,823,100			1,909,600	1,909,600	8,823,100	8,823,100
0046	CHARLESWOOD			424,300	424,300	2,066,500	2,066,500			424,300	424,300	2,066,500	2,066,500
0047	CHARLESWOOD			1,864,800	1,864,800	9,281,400	9,281,400			1,864,800	1,864,800	9,281,400	9,281,400
0048	CHARLESWOOD			380,800	380,800	1,955,900	1,955,900			380,800	380,800	1,955,900	1,955,900
0049	CHARLESWOOD		105,000		684,900	684,900	3,827,300	3,699,600		789,900	789,900	3,827,300	3,699,600
0050	CHATEAU CHEY			1,271,800	1,271,800	4,071,200	4,071,200			1,271,800	1,271,800	4,071,200	4,071,200
0051	CHARLESWOOD			231,400	231,400	1,284,200	1,284,200			231,400	231,400	1,284,200	1,284,200
0052	CHARLESWOOD			293,600	293,600	3,322,200	3,322,200			293,600	293,600	3,322,200	3,322,200
0053	CHARLESWOOD			2,706,300	2,706,300	17,052,900	17,052,900			2,706,300	2,706,300	17,052,900	17,052,900
0054	CHARLESWOOD			112,000	112,000	659,900	659,900			112,000	112,000	659,900	659,900
0055	CHARLESWOOD			566,800	566,800	3,016,800	3,016,800			566,800	566,800	3,016,800	3,016,800
0056	CHARLESWOOD			486,700	486,700	2,865,200	2,865,200			486,700	486,700	2,865,200	2,865,200
0057	CHARLESWOOD			1,171,800	1,171,800	7,222,400	7,222,400			1,171,800	1,171,800	7,222,400	7,222,400
0058	CHARLESWOOD			2,502,200	2,469,700	15,997,000	15,667,300			2,502,200	2,469,700	15,997,000	15,667,300
0059	CHARLESWOOD			1,756,500	1,756,500	10,114,300	9,214,300			1,756,500	1,756,500	10,114,300	9,214,300
0060	CHARLESWOOD			4,472,000	4,472,000	20,862,800	20,862,800			4,472,000	4,472,000	20,862,800	20,862,800
0061	CHARLESWOOD			1,737,000	1,737,000	10,728,900	10,728,900			1,737,000	1,737,000	10,728,900	10,728,900
0062	CHARLESWOOD			1,997,000	1,997,000	11,542,300	11,542,300			1,997,000	1,997,000	11,542,300	11,542,300
0063	CHARLESWOOD			250,900	250,900	1,273,400	1,273,400			250,900	250,900	1,273,400	1,273,400
0064	CHARLESWOOD			1,774,500	1,774,500	10,391,200	10,391,200			1,774,500	1,774,500	10,391,200	10,391,200
0065	CHARLESWOOD			602,600	602,600	3,620,500	3,620,500			602,600	602,600	3,620,500	3,620,500
0066	CHARLESWOOD			3,862,600	3,862,600	19,290,800	19,140,800			3,862,600	3,862,600	19,290,800	19,140,800

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
0067 CHARLESWOOD					2,093,600	2,093,600	11,209,600	10,459,600			2,093,600	2,093,600	11,209,600	10,459,600
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			882,400	882,400	5,323,200	5,323,200	5,023,200			882,400	882,400	5,323,200	5,023,200	
0073 CHARLESWOOD			1,956,400	1,956,400	14,370,100	14,370,100	12,720,100			1,956,400	1,956,400	14,370,100	12,720,100	
0074 CHARLESWOOD			376,400	376,400	1,908,600	1,908,600	1,608,600			376,400	376,400	1,908,600	1,608,600	
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	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	10,721,300	10,721,300	8,244,300	8,244,300				3,105,300	3,105,300	10,721,300	8,244,300	
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			624,600	624,600	6,324,100	6,324,100	4,458,100			624,600	624,600	6,324,100	4,458,100	
0089 DAKOTA TERRIT	314,600	314,600	1,094,000	1,094,000						314,600	314,600	1,094,000	1,094,000	
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	4,359,100	4,359,100	4,359,100			1,101,500	1,101,500	4,359,100	4,359,100	
0105 CHARLESWOOD			84,200	84,200	912,200	912,200	912,200			84,200	84,200	912,200	912,200	
0106 CHARLESWOOD			161,900	161,900	1,436,700	1,436,700	1,436,700			161,900	161,900	1,436,700	1,436,700	
0107 CHARLESWOOD	721,100	721,100	5,016,000	5,016,000						721,100	721,100	5,016,000	5,016,000	
0108 CHARLESWOOD			174,500	174,500	1,394,000	1,394,000	944,000			174,500	174,500	1,394,000	944,000	

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			Total Land	Net Land	Total Land	Net Land
0109 CHARLESWOOD		261,100	261,100	261,100					261,100	261,100		
0130 CENTER AT 7TH	200,400	200,400	342,000	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	160,100	579,100	579,100				160,100	160,100	579,100	579,100
0182 EAGLE RUN 3RD		3,161,000	14,948,800	14,948,800					3,161,000	3,161,000	14,948,800	14,948,800
0183 EAGLE RUN 4TH		2,920,900	15,295,700	15,295,700					2,920,900	2,920,900	15,295,700	15,295,700
0184 EAGLE RUN 5TH		2,172,900	14,654,400	14,654,400					2,172,900	2,172,900	14,654,400	14,654,400
0185 EAGLE RUN 6TH		1,161,400	8,498,700	8,498,700					1,161,400	1,161,400	8,498,700	8,498,700
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	530,000	530,000	1,009,000	1,009,000	38,100	38,100			569,400	569,400	1,047,100	1,047,100
0188 EAGLE RUN 9TH		1,649,700	14,380,500	14,380,500			66,000		1,649,700	1,649,700	14,380,500	14,380,500
0189 EAGLE RUN 10T		942,100	5,576,300	5,576,300					942,100	942,100	5,576,300	5,576,300
0190 EAGLE RUN 11T	760,500	760,500	7,224,000	7,224,000	3,020,100	22,042,700	21,156,300		3,780,600	3,780,600	29,266,700	28,380,300
0191 EAGLE RUN 12T	2,234,100	2,234,100	20,952,000	20,952,000					2,234,100	2,234,100	20,952,000	20,952,000
0192 EAGLE RUN 13T		2,222,100	15,318,900	13,769,000					2,222,100	2,222,100	15,318,900	13,769,000
0193 EAGLE RUN 14T		1,335,900	9,453,800	9,453,800					1,335,900	1,335,900	9,453,800	9,453,800
0194 EAGLE RUN 15T	249,600	249,600	3,492,000	3,492,000					249,600	249,600	3,492,000	3,492,000
0195 EAGLE RUN 16T		130,700	1,305,600	1,305,600					130,700	130,700	1,305,600	1,305,600
0196 EAGLE RUN 17T		77,100	692,700	274,100					77,100	77,100	692,700	274,100
0197 EAGLE RUN 18T	422,000	422,000	5,943,000	5,943,000					422,000	422,000	5,943,000	5,943,000
0198 EAGLE RUN 19T	377,700	377,700							377,700	377,700		
0199 EAGLE RUN 20T		42,000	12,800	12,800					42,000	42,000	12,800	12,800
0200 EASTRIDGE	88,800	88,800	276,000	276,000	88,800	462,700	462,700		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		

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
0213	EAGLE RUN PLA	202,800	202,800							202,800	202,800		
0220	EAGLE RUN 21S	439,400	439,400	2,796,000	2,796,000					439,400	439,400	2,796,000	2,796,000
0300	EASTRIDGE 2ND	744,800	744,800	7,322,000	7,322,000	881,300	4,523,500			1,626,100	1,626,100	11,845,500	11,845,500
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			603,300	603,300	2,765,300	2,765,300
0500	EASTWOOD 2ND					1,724,700	8,705,300			1,724,700	1,724,700	8,705,300	8,705,300
0550	ELMWOOD COU					8,788,700	60,860,700		120,000	8,788,700	8,721,600	60,860,700	59,146,400
0551	ELMWOOD COU					640,100	7,022,400			640,100	640,100	7,022,400	7,022,400
0552	ELMWOOD COU					210,600	1,937,900			210,600	210,600	1,937,900	1,937,900
0600	FRANCIS 1ST	592,900	592,900	2,450,500	2,450,500	90,600	495,400			683,500	683,500	2,945,900	2,945,900
0601	FRANCIS 3RD	86,500	86,500	380,000	380,000					86,500	86,500	380,000	380,000
0602	FRANCIS 4TH					19,200	255,800			19,200	19,200	255,800	255,800
0700	FRANCIS 2ND	471,700	471,700	2,570,300	2,463,000	1,185,400	6,673,000		200,000	1,657,100	1,657,100	9,243,300	8,987,600
0701	GM					478,100	2,628,600		190,000	478,100	478,100	2,628,600	2,628,600
0702	GATEWAY 1ST	402,300	402,300	1,483,000	1,483,000					402,300	402,300	1,483,000	1,483,000
0704	GELLERS 2ND	648,400	648,400	1,373,500	1,272,500					648,400	648,400	1,373,500	1,272,500
0705	GELLER'S 3RD	367,600	367,600	955,400	955,400					367,600	367,600	955,400	955,400
0708	GLENN'S	280,700	280,700	1,184,000	1,184,000					280,700	280,700	1,184,000	1,184,000
0709	GOLDENWOOD 1					948,200	6,161,800			948,200	948,200	6,161,800	5,861,800
0710	HALVERSONS					2,977,300	15,851,100			2,977,300	2,977,300	15,851,100	15,728,900
0715	GOLDENWOOD 2					194,500	1,107,700			194,500	194,500	1,107,700	807,700
0717	GOLDENWOOD 3					183,400	1,254,300			183,400	183,400	1,254,300	1,140,900
0718	GOLDENWOOD 4					104,900	383,600			104,900	104,900	383,600	283,600
0730	GATEWAY 2ND	498,300	498,300	2,015,000	2,015,000					498,300	498,300	2,015,000	2,015,000
0800	HALVERSONS IN	1,989,600	1,989,600	6,648,000	5,914,000					1,989,600	1,989,600	6,648,000	5,914,000
0810	HAYDEN HEIGHT					316,800	449,400			316,800	316,800	449,400	449,400

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			Full Land	Net Land	Total Land	Net Land	Total Land
0825	HELFRICH	423,300	423,300	630,000	630,000					423,300	423,300	630,000	630,000
0835	HUNTINGTON W		2,750,600	21,024,800	21,024,800	21,024,800				2,750,600	2,750,600	21,024,800	21,024,800
0851	HOFER	102,500	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	9,508,000				1,436,400	1,436,400	9,508,000	9,508,000
0854	HOMESTEAD 2N		49,700	306,600	306,600	306,600				49,700	49,700	306,600	306,600
0855	INN	175,000	175,000	180,000	180,000					175,000	175,000	180,000	180,000
0857	INTERSTATE SE	350,800	350,800	4,534,000	834,000	834,000				350,800	350,800	4,534,000	834,000
0858	INTEGRITY 1ST	2,556,500	2,556,500	18,482,000						2,556,500	2,556,500	18,482,000	
0859	INN SECOND	213,400	213,400	71,000	71,000	71,000				213,400	213,400	71,000	71,000
0860	KOST	688,700	688,700	2,081,000	2,081,000	2,081,000				688,700	688,700	2,081,000	2,081,000
0861	KOST 2ND	542,700	542,700	1,027,000	1,027,000	1,027,000				542,700	542,700	1,027,000	1,027,000
0862	KOST 3RD	178,800	178,800	467,000	467,000	467,000				178,800	178,800	467,000	467,000
0880	KASS	210,100	210,100							210,100	210,100		
0881	KASS 2ND		517,300	4,249,600	4,249,600	4,249,600				517,300	517,300	4,249,600	4,249,600
0882	KASS 3RD	783,000	783,000	2,309,000	2,309,000	2,309,000				783,000	783,000	2,309,000	2,309,000
0890	KAUTZMAN	303,800	303,800	1,005,000	1,005,000	1,005,000				303,800	303,800	1,005,000	1,005,000
0895	KITTELSON'S 1S	158,100	158,100	241,000	241,000	241,000				158,100	158,100	241,000	241,000
0900	LENZMEIER	155,000	155,000	1,048,000	1,048,000	1,048,000				155,000	155,000	1,048,000	1,048,000
0910	LENZMEIER 2ND	92,300	92,300	662,600	662,600	662,600				92,300	92,300	662,600	662,600
0911	LENZMEIER 3RD	89,400	89,400	221,400	221,400	221,400				89,400	89,400	221,400	221,400
0912	LENZMEIER 4TH		453,400	5,000,700	4,900,700	4,900,700				453,400	453,400	5,000,700	4,900,700
0950	KNUTSON'S 1ST	941,300	941,300	692,000	692,000	692,000				941,300	941,300	692,000	692,000
1000	LEPIRDS	492,900	408,900	1,721,000	1,546,000	1,546,000				492,900	408,900	1,721,000	1,546,000
1001	LEPIRDS 2ND	73,500	73,500	774,000	774,000	774,000				73,500	73,500	774,000	774,000
1100	LOBERGS		259,500	1,257,800	1,257,800	1,257,800				259,500	259,500	1,257,800	1,257,800
1140	MAIN AVE	678,800	678,800	3,285,700	3,285,700	3,285,700				678,800	678,800	3,285,700	3,285,700

TOTAL BY ADDITION - FULL VALUES

	Ag Land		Commercial		Residential		Fire Amount	Hmst Credit	Land		Improvement		
	Full Land	Net Land	Full Land	Net Land	Full Land	Net Land			Full Land	Net Land	Total Land	Net Land	Total Land
1200	MCDERMOTTS	318,000	318,000	918,000	918,000	34,900	34,900	206,300	206,300	352,900	352,900	1,124,300	1,124,300
1300	MCDERMOTTS 2	942,300	942,300	5,681,200	5,449,200					942,300	942,300	5,681,200	5,449,200
1301	MCDERMOTTS 3	86,100	86,100	739,000	739,000					86,100	86,100	739,000	739,000
1310	MCMAHON ESTA		1,893,500	11,982,800	11,982,800	1,893,500	1,893,500	11,982,800	11,982,800	1,893,500	1,893,500	11,982,800	11,982,800
1311	MCMAHON ESTA		1,821,000	10,175,100	10,175,100	1,821,000	1,821,000	10,175,100	10,175,100	1,821,000	1,821,000	10,175,100	10,175,100
1312	MCMAHON ESTA		754,900	4,786,700	4,636,700	754,900	754,900	4,786,700	4,636,700	754,900	754,900	4,786,700	4,636,700
1313	MCMAHON ESTA		802,600	4,843,000	4,843,000	802,600	802,600	4,843,000	4,843,000	802,600	802,600	4,843,000	4,843,000
1325	MEADOW BROO	255,100	255,100	35,900	35,900	175,700	175,700	680,400	680,400	430,800	430,800	716,300	716,300
1350	MEADOWRIDGE	152,400	63,800	1,000,000	625,000	1,990,500	1,990,500	12,380,100	12,380,100	2,054,300	2,054,300	13,380,100	13,005,100
1360	MEADOWRIDGE		1,026,400	5,669,400	5,669,400	1,026,400	1,026,400	5,669,400	5,669,400	1,026,400	1,026,400	5,669,400	5,669,400
1361	MEADOWRIDGE		137,100	1,215,500	1,215,500	137,100	137,100	1,215,500	1,215,500	137,100	137,100	1,215,500	1,215,500
1370	MEADOWRIDGE		459,200	5,228,000	5,228,000	459,200	459,200	5,228,000	5,228,000	84,700	459,200	5,228,000	5,228,000
1375	MEADOWRIDGE		509,800	2,769,900	2,669,500	509,800	509,800	2,669,500	2,669,500	509,800	509,800	2,769,900	2,669,500
1380	MEADOWRIDGE	129,500	129,500	1,513,000	1,513,000	511,800	511,800	4,152,400	4,152,400	129,500	129,500	1,513,000	1,513,000
1386	MEADOWRIDGE		87,000	648,000	414,000	87,000	87,000	648,000	414,000	87,000	87,000	648,000	414,000
1387	MEADOWRIDGE		87,000	648,000	414,000	87,000	87,000	648,000	414,000	87,000	87,000	648,000	414,000
1388	MEADOWRIDGE		212,400	1,243,900	1,243,900	212,400	212,400	1,243,900	1,243,900	212,400	212,400	1,243,900	1,243,900
1389	MEADOWRIDGE		202,700	1,426,400	1,426,400	202,700	202,700	1,426,400	1,426,400	202,700	202,700	1,426,400	1,426,400
1390	METCALF	43,100	43,100	105,700	105,700	70,800	70,800	105,700	105,700	70,800	70,800	105,700	105,700
1391	MEADOWRIDGE		197,500	1,338,200	1,338,200	197,500	197,500	1,338,200	1,338,200	197,500	197,500	1,338,200	1,338,200
1392	MEADOWRIDGE		120,900	794,900	794,900	120,900	120,900	794,900	794,900	120,900	120,900	794,900	794,900
1393	MEADOWRIDGE		58,500	378,500	378,500	58,500	58,500	378,500	378,500	58,500	58,500	378,500	378,500
1394	MEADOWRIDGE	124,500	124,500	1,163,000	1,163,000	124,500	124,500	1,163,000	1,163,000	124,500	124,500	1,163,000	1,163,000
1395	MEADOWRIDGE	86,400	86,400	428,000	428,000	38,400	38,400	428,000	428,000	86,400	86,400	428,000	428,000
1396	MEADOWRIDGE	207,000	207,000	752,000	752,000	207,000	207,000	752,000	752,000	207,000	207,000	752,000	752,000
1398	MELROE 1ST	712,100	712,100	4,117,000	4,117,000	712,100	712,100	4,117,000	4,117,000	712,100	712,100	4,117,000	4,117,000

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
1400 MEYERS 1ST	418,700	418,700	3,626,000	3,626,000	2,388,500	2,388,500	9,615,900	9,615,900	2,807,200	2,807,200	13,241,900	13,241,900
1410 MEYERS 1ST RE	82,800	82,800	889,000	889,000					82,800	82,800	889,000	889,000
1415 MEYERS 6TH	145,500	145,500	200,000	200,000					145,500	145,500	200,000	200,000
1450 MEYERS 2ND	1,022,900	814,300	5,921,200	4,738,200	3,172,400	3,172,400	16,580,700	16,580,700	4,195,300	3,986,700	22,501,900	21,318,900
1451 MEYERS 3RD					56,600	56,600	707,400	707,400	56,600	56,600	707,400	707,400
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	2,043,700	2,043,700	474,500	474,500	2,043,700	2,043,700
1454 PRAIRIE PARK	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	578,700	2,522,800	2,522,800	578,700	578,700	2,522,800	2,522,800
1456 MEYERS 4TH	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	98,900	798,300	798,300	98,900	98,900	798,300	798,300
1458 PINEWOOD 2ND					493,000	493,000	3,292,000	3,292,000	493,000	493,000	3,292,000	3,292,000
1459 PINEWOOD 3RD					120,500	120,500	1,177,000	1,177,000	120,500	120,500	1,177,000	1,177,000
1460 MIDWAY SUB	2,052,400	2,052,400	4,521,000	4,179,000	45,400	45,400	167,500	167,500	2,097,800	2,097,800	4,688,500	4,346,500
1461 MIDWAY 1ST	318,800	318,800	1,427,000	1,427,000					318,800	318,800	1,427,000	1,427,000
1462 MIDWAY 2ND	307,300	307,300	1,098,000	1,098,000					307,300	307,300	1,098,000	1,098,000
1463 PINEWOOD 4TH					55,000	55,000	623,200	623,200	55,000	55,000	623,200	623,200
1464 PRAIRIE PARK 2					292,200	292,200	2,829,100	2,829,100	292,200	292,200	2,829,100	2,829,100
1465 MIDLAND 1ST	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	556,100	2,978,000	2,978,000					556,100	556,100	2,978,000	2,978,000
1467 MIDLAND 3RD	292,500	292,500							292,500	292,500		
1469 MID-AMERICA	112,100	112,100	421,000	421,000					112,100	112,100	421,000	421,000
1470 MILLER BROTHE	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	301,200	1,080,000	1,080,000					301,200	301,200	1,080,000	1,080,000
1472 MIDCONTINENT	878,400	878,400	2,131,000	926,000					878,400	878,400	2,131,000	926,000
1475 NELSON'S 1ST	7,100	7,100	30,000	30,000	104,400	104,400	327,700	327,700	111,500	111,500	357,700	357,700

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	Total Land	Net Land	Total Land
1476										687,500	687,500	2,041,400	2,041,400
1477										409,800	409,800	1,609,100	1,609,100
1478										562,400	562,400	2,359,500	2,359,500
1479										209,500	209,500	551,600	551,600
1480		1,972,100	1,972,100	7,594,000	6,061,500					1,972,100	1,972,100	7,594,000	6,061,500
1485		1,457,500	1,457,500	9,397,000	400,000	716,200	716,200			1,824,300	1,824,300	10,113,200	1,116,200
1490		211,300	211,300	1,181,000	1,181,000	3,255,200	3,255,200			1,150,000	1,150,000	4,436,200	4,436,200
1495		130,000	130,000	1,778,000	1,778,000					130,000	130,000	1,778,000	1,778,000
1500										186,300	186,300	727,100	727,100
1600		136,000	136,000	1,005,400	1,005,400	15,500	15,500			3,965,200	3,965,200	17,087,200	16,847,100
1700		5,300	5,300	15,500	15,500	1,592,300	1,592,300			362,500	362,500	1,607,800	1,607,800
1720		288,000	288,000	901,000	387,000					288,000	288,000	901,000	387,000
1740		121,900	121,900	432,000	432,000					121,900	121,900	432,000	432,000
1775		62,600	62,600	138,000	138,000					62,600	62,600	138,000	138,000
1776		81,000	81,000							81,000	81,000		
1800										643,300	643,300	2,785,200	2,785,200
1900									100,000	129,300	129,300	643,700	643,700
1905		590,700	590,700	9,297,000						590,700	590,700	9,297,000	
1906		507,300	507,300	6,583,000						507,300	507,300	6,583,000	
1910										1,015,300	1,015,300	7,442,200	7,442,200
1920										101,200	101,200	617,900	617,900
1921										1,010,500	1,010,500	6,439,000	6,439,000
1922										1,860,700	1,860,700	12,273,800	12,143,900
1940										148,900	148,900	607,800	563,500
1950										593,000	593,000	2,601,800	2,601,800
1955										81,900	81,900	134,300	134,300

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
1960					548,300	548,300	2,326,400			548,300	548,300	2,326,400	2,326,400
1965					72,800	72,800	137,100			72,800	72,800	137,100	137,100
1966					98,500	98,500	497,000			98,500	98,500	497,000	450,300
1970		101,200					200,000			101,200		200,000	
1980					845,300	845,300	4,410,300			845,300	845,300	4,410,300	4,410,300
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	9,608,300			1,875,400	1,875,400	9,608,300	9,608,300
1985					359,700	359,700	2,294,800			359,700	359,700	2,294,800	2,294,800
2000					629,600	629,600	4,111,000	3,305,000		1,694,300	1,694,300	7,661,300	7,634,100
2050					288,900	288,900	2,305,000	2,305,000		288,900	288,900	2,305,000	2,305,000
2052					396,400	396,400	2,605,000	1,197,000		396,400	396,400	2,605,000	1,197,000
2053					987,900	987,900	2,072,000	2,072,000		987,900	987,900	2,072,000	2,072,000
2054					554,400	554,400	2,829,500	2,829,500		554,400	554,400	2,829,500	2,829,500
2056					90,700	90,700	475,000	475,000		90,700	90,700	475,000	475,000
2057					1,356,500	1,356,500	4,121,100	4,121,100		1,356,500	1,356,500	4,121,100	4,121,100
2058					92,100	92,100	350,000	350,000		92,100	92,100	350,000	350,000
2059					207,400	207,400	556,000	556,000		207,400	207,400	556,000	556,000
2060					663,100	663,100	1,414,100	1,414,100		80,700	80,700	917,200	917,200
2064					306,200	306,200	1,104,200	1,104,200		306,200	306,200	1,104,200	1,104,200
2065					194,800	194,800	396,000	396,000		194,800	194,800	396,000	396,000
2066					389,700	389,700	1,406,000	1,406,000		389,700	389,700	1,406,000	1,406,000
2067					66,400	66,400	690,000	690,000		66,400	66,400	690,000	690,000
2068					109,700	109,700	125,000	125,000		109,700	109,700	125,000	125,000
2070					547,000	547,000	1,958,000	1,958,000	100,000	1,942,500	1,942,500	10,832,200	10,832,200

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
2071	STOCKYARD'S C	408,100	408,100	1,918,000	1,918,000	408,100	408,100	1,918,000	1,918,000	408,100	408,100	1,918,000	1,918,000
2072	STOCKYARD'S C	314,000	314,000	1,204,000	1,204,000	314,000	314,000	1,204,000	1,204,000	314,000	314,000	1,204,000	1,204,000
2073	STOCKYARD'S C		77,600	470,100	470,100	77,600	77,600	470,100	470,100	77,600	77,600	470,100	470,100
2074	STOCKYARD'S C	80,400	80,400	348,000	348,000	80,400	80,400	348,000	348,000	80,400	80,400	348,000	348,000
2090	STRATA 2ND	400,300	400,300	934,000	934,000	400,300	400,300	934,000	934,000	400,300	400,300	934,000	934,000
2100	SUKUTS ESTATE	940,400	874,400	4,517,700	4,091,800	900,400	900,400	4,150,700	4,124,500	1,840,800	1,774,800	8,668,400	8,216,300
2200	SUKUTS 2ND	353,100	325,100	2,115,900	2,111,500	822,000	810,600	3,633,100	3,633,100	1,175,100	1,135,700	5,749,000	5,744,600
2300	SUKUTS 3RD	512,100	251,500	5,311,000	2,311,000	1,646,900	1,646,900	8,310,900	8,310,900	2,159,000	1,898,400	13,621,900	10,621,900
2340	SUNTREE VILLA		346,100	3,542,700	3,542,700	346,100	346,100	3,542,700	3,542,700	346,100	346,100	3,542,700	3,542,700
2341	SUNTREE VILLA		646,900	6,093,900	6,093,900	646,900	646,900	6,093,900	6,093,900	646,900	646,900	6,093,900	6,093,900
2342	SUNTREE VILLA	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	SUKUTS, HERMA		112,300	616,500	616,500	112,300	112,300	616,500	616,500	112,300	112,300	616,500	514,400
2450	TEHAR	45,000	45,000							45,000	45,000		
2500	TINTES 1ST		305,400	1,461,400	1,461,400	305,400	305,400	1,461,400	1,461,400	305,400	305,400	1,461,400	1,461,400
2600	TINTES 2ND	905,000	603,400	4,436,000	3,236,000	525,300	525,300	2,454,000	2,454,000	1,430,300	1,128,700	6,890,000	5,690,000
2700	TINTES 2ND - PA		199,200	861,500	861,500	199,200	199,200	861,500	861,500	199,200	199,200	861,500	861,500
2800	TINTES HOLDIN	207,800	207,800	657,000	657,000					207,800	207,800	657,000	657,000
2900	TINTES HOLDIN		1,392,300	8,206,100	8,107,500	1,392,300	1,392,300	8,206,100	8,107,500	1,392,300	1,392,300	8,206,100	8,107,500
2915	TINTES HOLDIN	32,200	32,200							32,200	32,200		
2920	TINTES HOLDIN		33,800	506,100	506,100	33,800	33,800	506,100	506,100	33,800	33,800	506,100	506,100
2950	TINTES LAND CO	495,000	495,000	3,435,000	3,435,000	2,177,100	2,177,100	12,332,100	12,332,100	2,672,100	2,672,100	15,767,100	15,767,100
2951	TINTES LAND CO		1,693,700	10,210,700	10,210,700	1,693,700	1,693,700	10,210,700	10,210,700	1,693,700	1,693,700	10,210,700	10,210,700
2952	TINTES LAND CO	131,400	131,400	572,000	572,000	1,237,500	1,237,500	7,292,900	7,292,900	1,368,900	1,368,900	7,864,900	7,864,900
2953	TINTES LAND CO		473,400	2,796,400	2,796,400	473,400	473,400	2,796,400	2,796,400	473,400	473,400	2,796,400	2,796,400
2954	TINTES LAND CO	124,300	124,300	1,446,000	1,446,000					124,300	124,300	1,446,000	1,446,000
2955	TINTES LAND CO	72,000	72,000	932,000	932,000					72,000	72,000	932,000	932,000

TOTAL BY ADDITION - FULL VALUES

	Ag Land		Commercial		Residential		Fire Amount	Hmst Credit	Land		Improvement		
	Full Land	Net Land	Full Land	Net Land	Full Impr	Net Impr			Full Land	Net Land	Total Land	Net Land	Total Land
2956			73,000			979,000				73,000		979,000	979,000
2957				272,500	1,878,600		1,878,600			272,500		1,878,600	1,878,600
2958				256,900	1,285,300		1,285,300			256,900		1,285,300	1,285,300
2959				145,400	728,400		728,400			145,400		728,400	728,400
2960			1,263,700		1,806,600	5,870,000	1,745,200	277,300		1,383,700		7,761,600	7,615,200
2961				190,500	1,349,100		1,349,100			190,500		1,349,100	1,349,100
2962			157,200			1,829,000				157,200		1,829,000	1,829,000
2963				129,500	1,153,900		1,056,700	100,000		129,500		1,153,900	1,056,700
2964			90,800			368,000				90,800		368,000	368,000
2965			1,750,100			3,632,000				1,750,100		5,382,000	3,632,000
2970				1,647,200	8,381,800		8,120,400			1,647,200		8,381,800	8,120,400
2995			433,600			1,585,000				433,600		1,585,000	1,585,000
3000			4,129,600		14,867,200	14,752,500	6,695,700	100,000		7,370,500		22,204,200	21,448,200
3050			1,632,600		1,309,700	15,033,100	1,309,700			1,927,200		16,342,800	16,342,800
3055			420,000			1,127,000				420,000		1,127,000	1,127,000
3061			490,200			3,259,000				490,200		3,259,000	3,259,000
3100				2,654,300	12,480,400		12,454,200	300,000		2,654,300		12,480,400	12,454,200
3200				3,453,200	15,113,900		15,113,900	180,000		3,453,200		15,113,900	15,113,900
3300				634,100	2,814,500		2,814,500	60,000		634,100		2,814,500	2,814,500
3325			784,300			5,206,000				784,300		5,206,000	5,206,000
3350			51,300			292,000				51,300		292,000	292,000
3351			209,700			827,000				209,700		827,000	827,000
3352			139,900			399,000				139,900		399,000	399,000
3353			97,900			638,000				97,900		638,000	638,000
3354			84,600			350,000				84,600		350,000	350,000
3375				9,463,000	56,223,600		50,598,900			9,463,000		56,223,600	50,598,900

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
3376										772,600	772,600	7,497,000	7,497,000
3377										82,400	82,400	417,500	275,300
3378										442,900	442,900	4,657,000	1,171,300
3379										59,400	59,400	510,300	510,300
3380										59,400	59,400	518,000	518,000
3381										393,500	393,500	60,000	60,000
3400										2,474,400	2,474,400	8,895,700	8,895,700
3420										696,300	696,300	4,798,300	4,798,300
3421										624,500	624,500	4,109,400	4,109,400
3422										239,600	239,600	1,659,400	1,659,400
3423										637,200	637,200	4,340,500	4,340,500
3424										669,500	669,500	4,559,200	4,559,200
3425										1,233,000	1,233,000	8,164,500	8,064,500
3450										199,300	199,300	1,691,900	1,691,900
3451										61,900	61,900	485,300	485,300
3452										47,300	47,300	9,000	9,000
3500										961,300	961,300	4,559,500	4,559,500
3600										300,900	300,900	2,497,600	2,398,600
3700										444,000	444,000	6,595,000	6,595,000
3800										3,500	3,500		
3801										317,700	317,700		
3890										306,800	306,800	329,000	329,000
3900										975,000	975,000	6,826,000	6,826,000
3901										1,045,200	1,045,200	5,764,000	4,401,000
3920										1,035,800	1,035,800	9,803,000	9,803,000
4200										1,226,100	1,226,100	200,200	200,200

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
4228		387,700	387,700	387,700	1,169,000	1,169,000			387,700	387,700	1,169,000	1,169,000
4229		877,100	877,100	877,100	357,500	357,500			877,100	877,100	357,500	357,500
4300		462,800		663,900	750,000	1,412,300			1,126,700	663,900	2,517,100	1,412,300
4301				2,343,700	10,921,700	9,571,700			2,343,700	2,343,700	10,921,700	9,571,700
4350				1,998,700	1,050,500	753,200			1,998,700	1,998,700	1,050,500	753,200
4425				37,600	111,000	111,000			37,600	37,600	111,000	111,000
4475		642,000	642,000	1,387,600	1,254,800	916,200			2,029,600	2,029,600	1,254,800	916,200
4500				50,900	109,800	109,800			50,900	50,900	109,800	109,800
4501				502,700	3,017,300	3,017,300			502,700	502,700	3,017,300	3,017,300
4502		831,100	80,800		275,000				831,100	80,800	275,000	
4600		1,284,000	1,284,000						1,284,000	1,284,000		
4601		864,700	864,700						864,700	864,700		
4700				93,500	282,100	282,100			93,500	93,500	282,100	282,100
4850		500	500	2,891,400	310,100	288,100			2,891,900	2,891,900	310,100	288,100
4851		769,800	769,800	808,400	808,400				1,578,200	1,578,200	282,900	282,900
4852		714,300	714,300						714,300	714,300		
4900				354,000	1,919,400	1,919,400			354,000	354,000	1,919,400	1,919,400
4910				2,901,600	181,600	181,600			2,901,600	2,901,600	181,600	181,600
4925		973,700	646,900	531,100	531,100				1,504,800	1,178,000	980,000	
4950				503,400	2,551,700	2,551,700			503,400	503,400	2,551,700	2,551,700
4951				96,300	608,900	608,900			96,300	96,300	608,900	608,900
5000		457,400	457,400						457,400	457,400		
5075				1,531,200	7,821,300	5,068,100			1,531,200	1,531,200	7,821,300	5,068,100
5076				4,258,000	17,743,000	10,110,000			4,258,000	4,258,000	17,743,000	10,110,000
5077		902,100	902,100		4,500,000	4,500,000			902,100	902,100	4,500,000	4,500,000
5078				317,300	500,300	200,300			317,300	317,300	500,300	200,300

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
5079 SHADOW WOOD			2,299,200	2,299,200	248,500	248,500	96,900		2,299,200	2,299,200	248,500	96,900
5150 WINDSOR GREE			1,173,400	1,173,400	4,618,600	4,618,600	4,618,600		1,173,400	1,173,400	4,618,600	4,618,600
5151 RESERVE AT OS			3,994,300	3,994,300	14,762,500	14,762,500	10,777,400		3,994,300	3,994,300	14,762,500	10,777,400
5825 THE WILDS FIRS			1,945,200	1,945,200	406,500	406,500	222,000		1,945,200	1,945,200	406,500	222,000
Full Totals:	1,470,200	1,470,200	101,996,400	101,996,400	431,761,400	1,147,010,100			321,553,800	321,553,800	1,578,771,500	
Net Totals:			97,563,200	97,563,200	358,776,700	1,103,601,400		2,744,500	316,895,700	316,895,700	1,462,378,100	