



Board of Equalization
Tuesday, April 8, 2008
5:30 PM

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

2008 Board of Equalization Index

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Overview of Assessment Function

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

Property Ownership Maintenance

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

Property Appraisal

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

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

Property Taxes

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

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

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

Once the budgets are set, the total amount to be collected is divided by the total taxable valuation of all properties in the city. That results in the *mill levy*.

To determine an individual property tax liability, the total appraised or market value determined by the assessment office is taken times *assessment factors* and that result is then taken times the mill levy.

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

\$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 .44699 Mill Levy (2007) = \$ 2,011 or Consolidated tax
*Commercial and Agricultural Factors are 10%

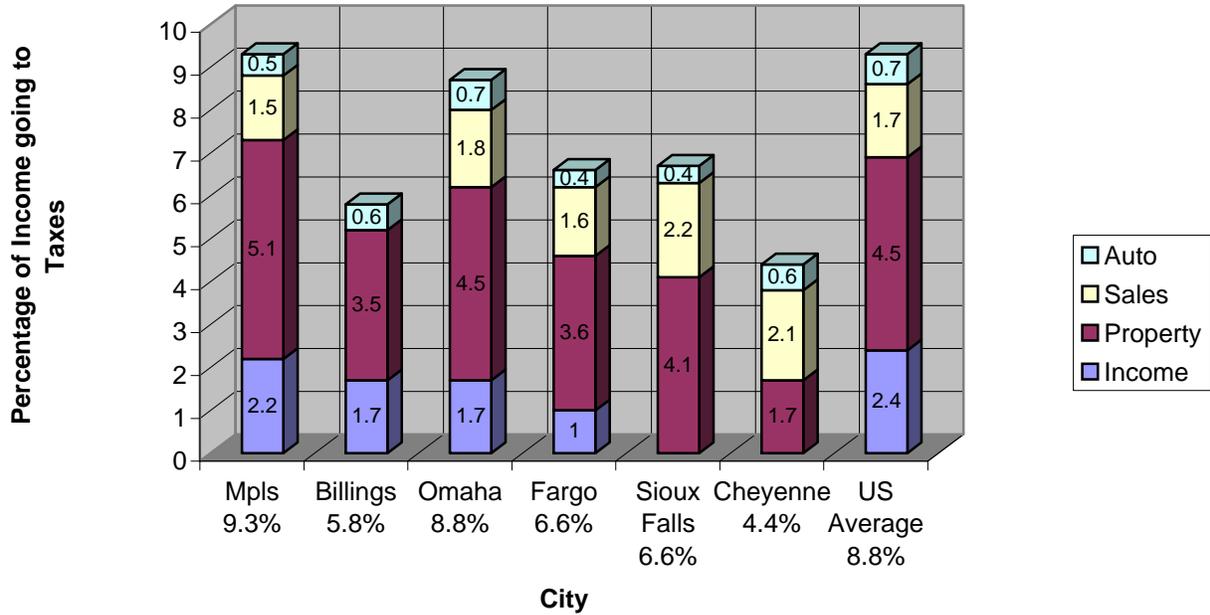
In order to assure that there is fairness in the property tax of West Fargo, we must therefore; be concerned with equitable treatment in how we place our values on properties. The major concern in the data collection effort is that all information is collected for each property, notes are thorough and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

Property Taxes

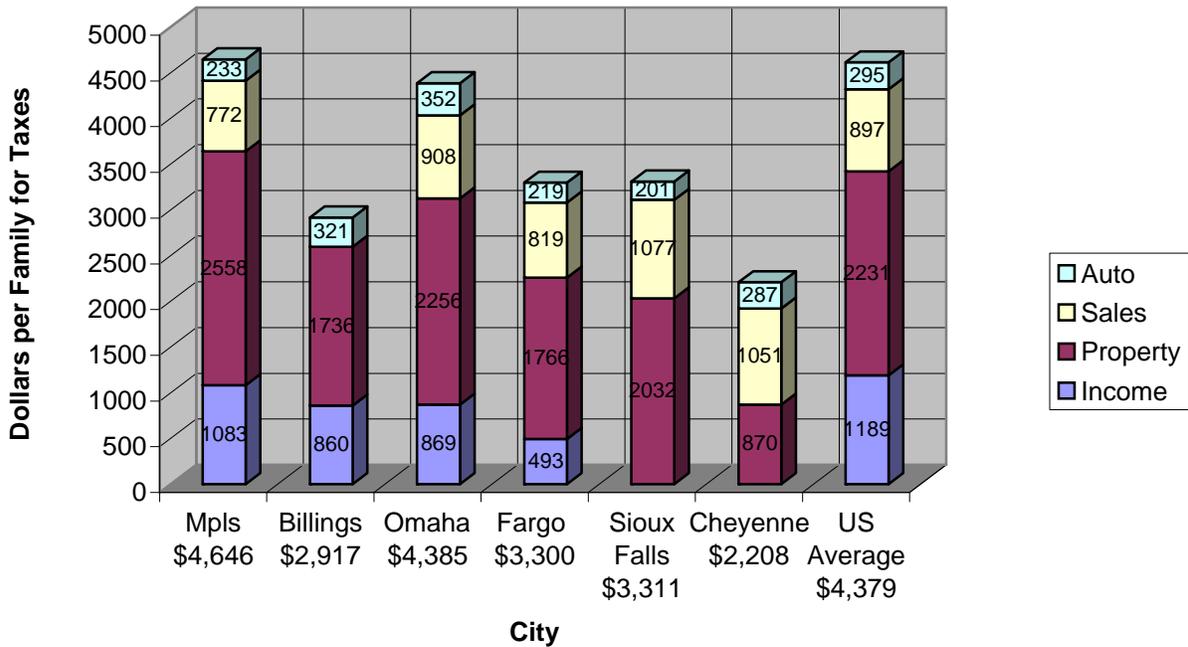
North Dakota's property taxes are relatively moderate compared to those in other states, whether measured per capita or per \$1,000 of personal income. In recent years, property valuations have increased significantly resulting in a corresponding increase in property tax assessments. In response, many states have implemented various property tax relief initiatives in an effort to reduce the property tax burden. Neighboring state's property taxes on similarly valued property appear less than North Dakota's because those states provide a homestead credit for all owner-occupied residential property. North Dakota's homestead credit is available to the elderly and disable persons with limited income.

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. When compared with other neighboring states in auto, sales, property and income taxes, North Dakota is holding its own ground. Overall, North Dakota is lower than the national average in major tax burden dollars spent by the average family. North Dakota and South Dakota are very close to the same dollar percentages spent. When compared to Minnesota and Nebraska, the Dakotas are experiencing less of a burden. However, when compared to Montana and Wyoming, the Dakotas are experiencing a greater tax burden.

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



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



Source: ND Red Book, North Dakota Office of State Tax Commissioner
 Amounts may not add due to rounding; US Average based on cities actually levying taxes

2008 Taxable Valuation

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

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

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

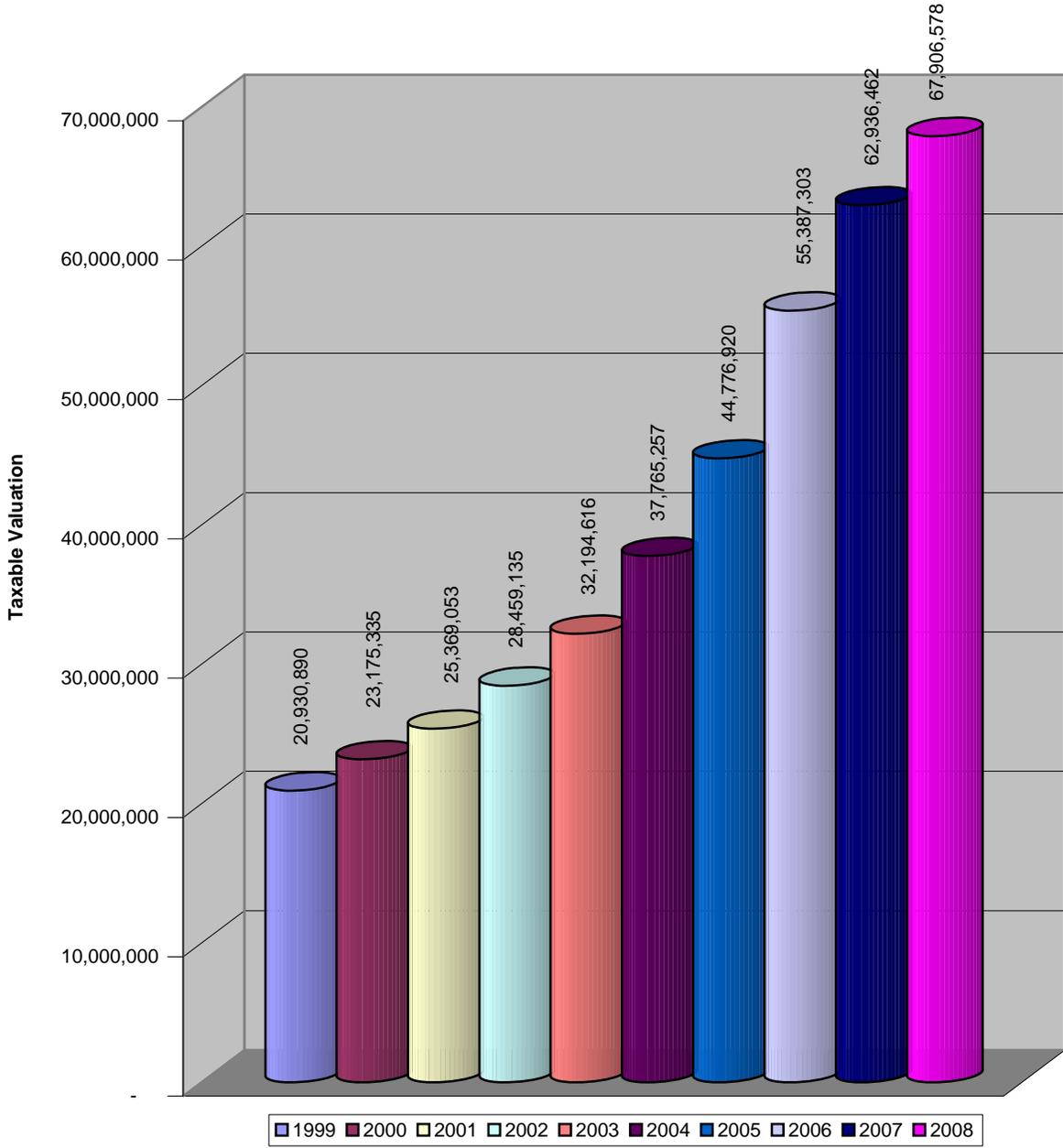
The following projection of the 2008 taxable valuation will vary somewhat from the final amount. Changes will occur between now and when the mill levy is determined in September. Examples of these changes may include errors in assessments or exemptions not previously filed. The adjustment column is for 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	\$	69,795
Residential	\$	50,941,769
Commercial	\$	17,989,875
- TIF	\$	(1,502,375)
- Adjustments (Estimated)	\$	(225,000)
+Corporations (Estimated)	\$	632,514
Projected Taxable Value	\$	<u>67,906,578</u>

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

<u>Year</u>	<u>Taxable Valuation</u>	<u>% Change</u>
1999	20,930,890	8.64%
2000	23,175,335	10.72%
2001	25,369,053	9.47%
2002	28,459,135	12.18%
2003	32,194,616	13.13%
2004	37,765,257	17.30%
2005	44,776,920	18.57%
2006	55,387,303	23.70%
2007	62,936,462	13.63%
2008	67,906,578	7.90%

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 2007 and the mill levies in West Fargo were 446.99. The downward trend of the overall mill rate continued for a second year in a row. This illustrates how that levy is broken down:

2007 Mill Levy Breakdown

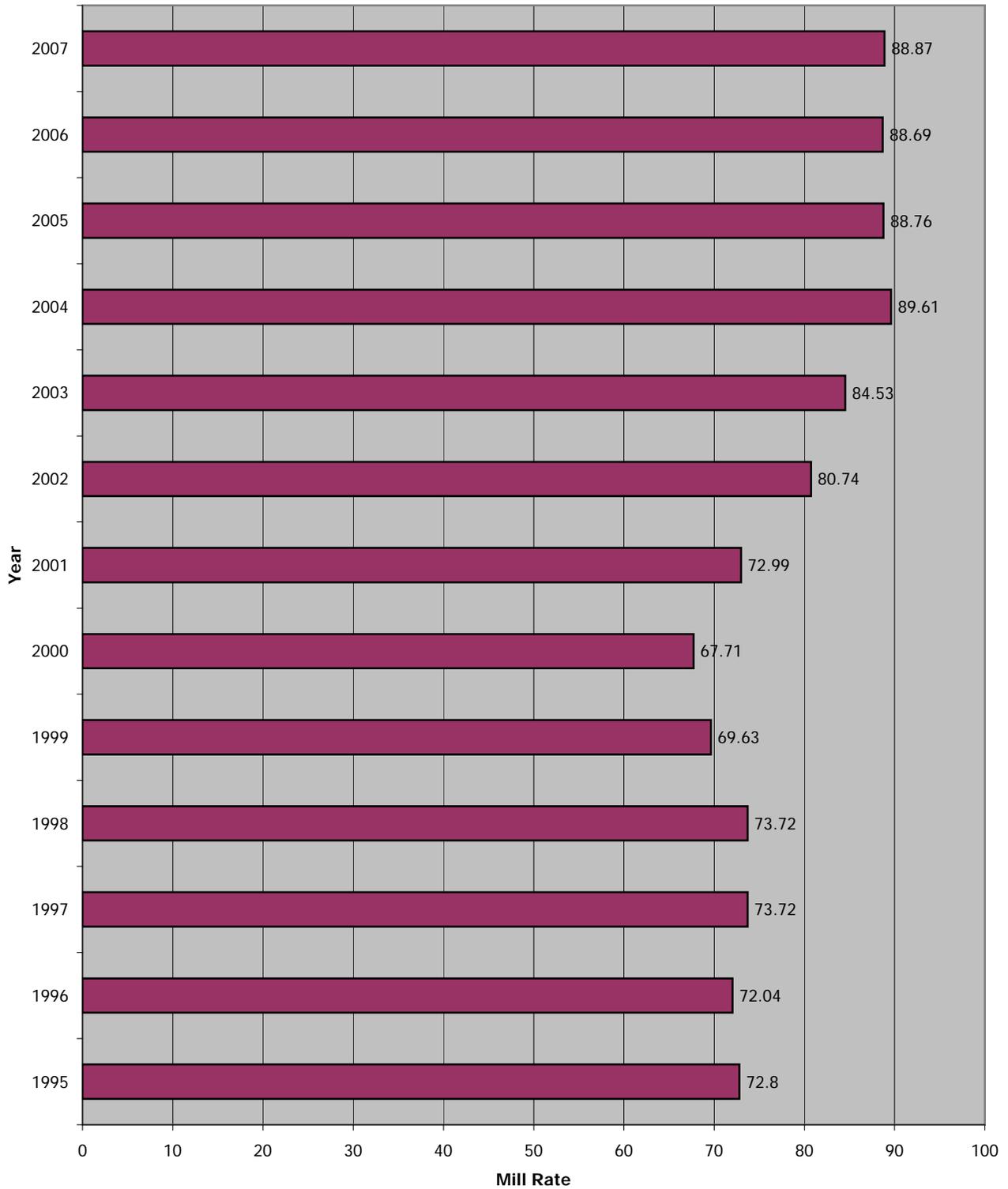
State	1.00
Cass County*	64.70
West Fargo City	88.87
Park District	38.06
School District	248.76
Water District	4.60
Garrison Diversion	1.00

Mill Levies for 1996 - 2007

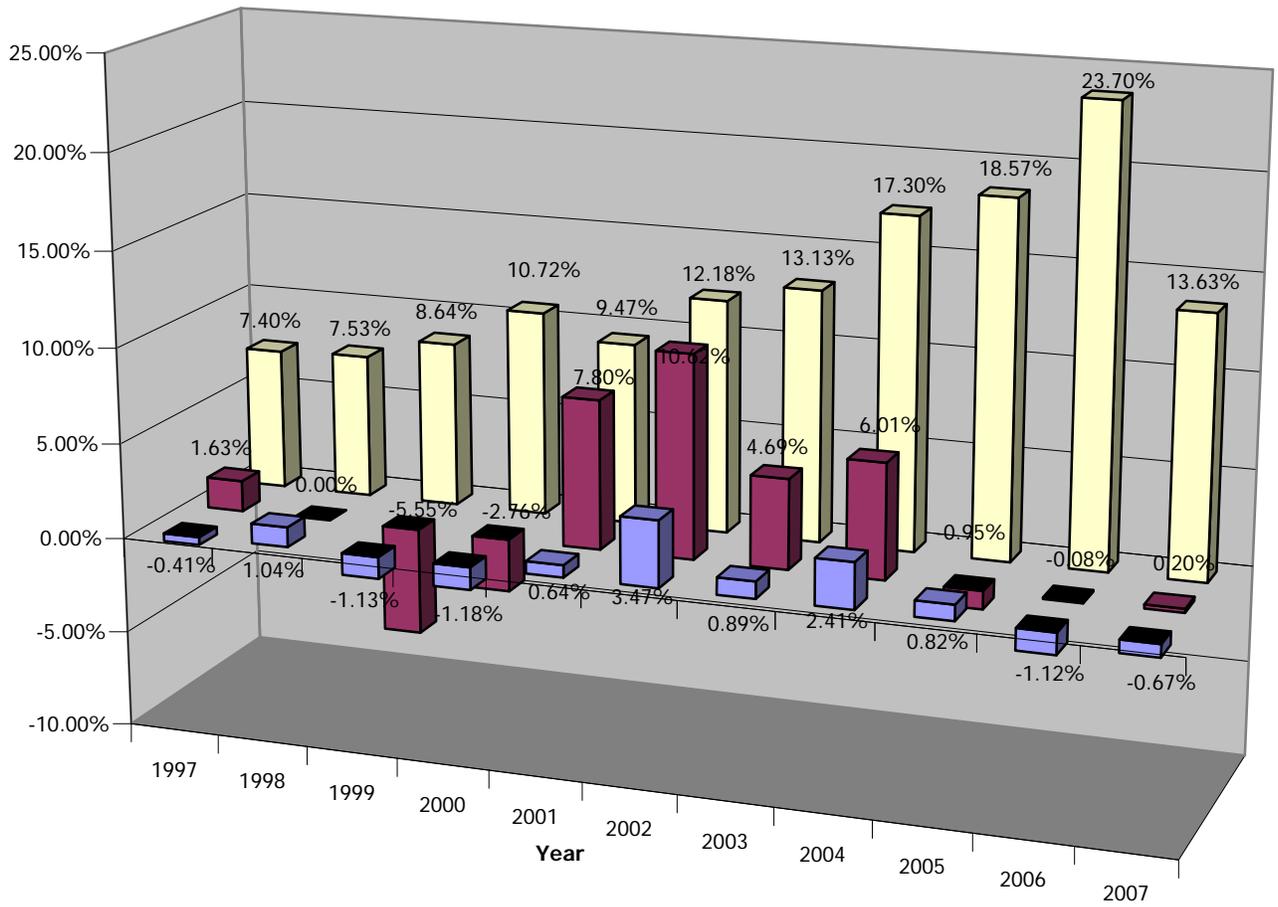
Year	City	Park	School	County	Garrison	State	Water	Total
1996	72.04	26.70	251.06	64.12	1.00	1.00	4.00	419.92
1997	73.72	27.34	250.83	66.49	1.00	1.00	4.60	424.98
1998	73.72	27.79	249.02	72.39	1.00	1.00	4.50	429.42
1999	69.63	28.23	249.02	71.17	1.00	1.00	4.50	424.55
2000	67.71	26.72	249.02	69.07	1.00	1.00	5.00	419.52
2001	72.99	27.19	249.02	66.02	1.00	1.00	5.00	422.22
2002	80.74	26.76	254.02	68.36	1.00	1.00	5.00	436.88
2003	84.53	26.45	254.02	68.76	1.00	1.00	5.00	440.76
2004	89.61	32.08	254.02	68.67	1.00	1.00	5.00	451.38
2005	88.76	39.66	254.02	65.66	1.00	1.00	5.00	455.10
2006	88.69	36.02	254.02	64.76	1.00	1.00	4.50	449.99
2007	88.87	38.06	248.76	64.70	1.00	1.00	4.60	446.99

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

West Fargo City Mill Rate Recap

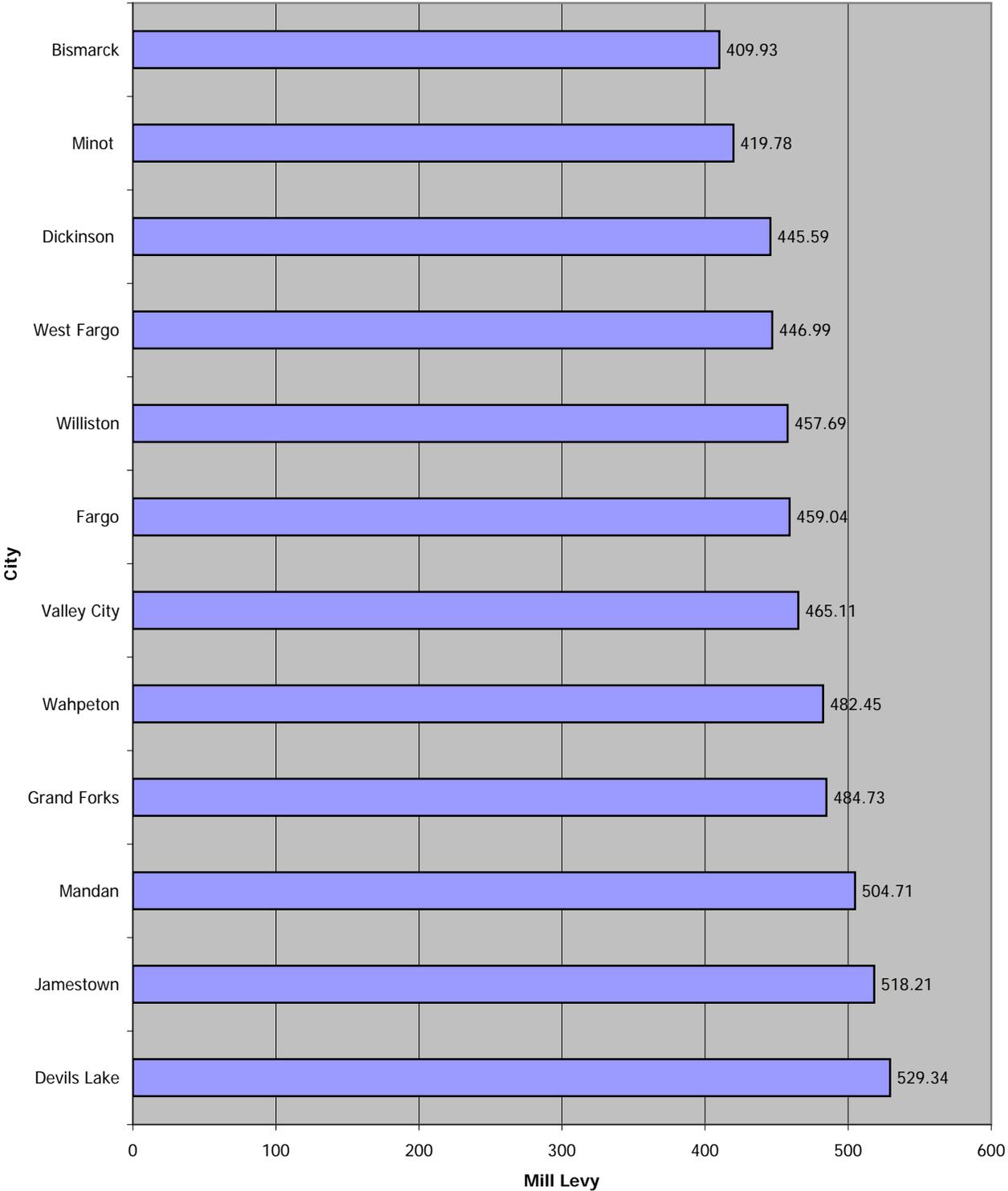


Mill Rate & Valuation Changes



■ Consolidated Mill Rate Change
 ■ City Mill Rate Change
 ■ Valuation Change

North Dakota Mill Levy Comparison



Major North Dakota City Comparison

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

Population / Taxable Value Comparison

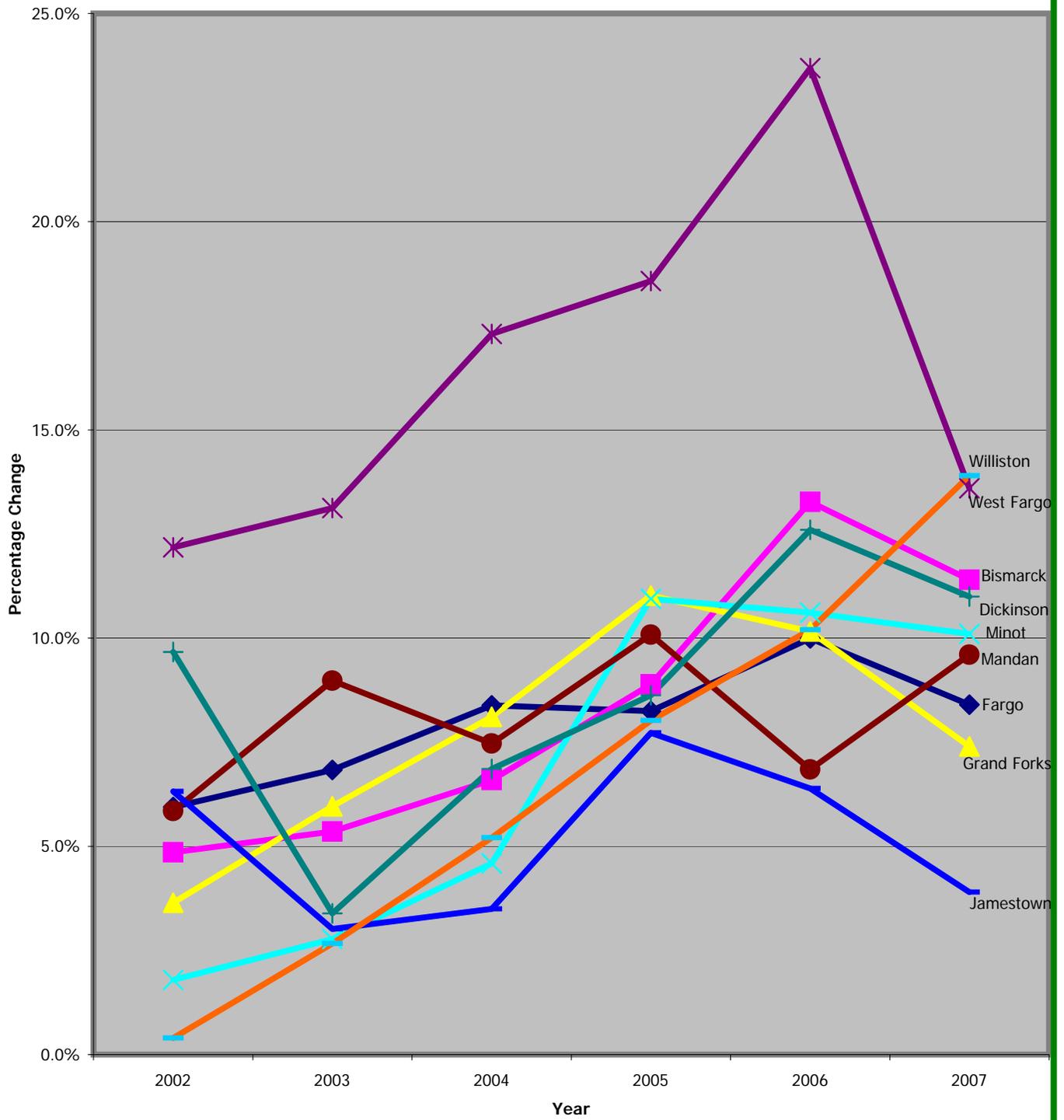
City	Estimated Population	2007 Taxable Valuation	2006 Taxable Valuation	Increase Percentage
Fargo	93,000	\$ 291,211,070	\$268,544,513	8.4%
Bismarck	58,333	\$ 167,123,847	\$149,966,086	11.4%
Grand Forks	50,372	\$ 130,066,082	\$121,056,846	7.4%
Minot	34,745	\$ 90,852,735	\$ 82,554,824	10.1%
West Fargo	26,011	\$ 62,936,462	\$ 55,387,303	13.6%
Mandan	17,449	\$ 33,508,163	\$ 30,561,967	9.6%
Dickinson	15,636	\$ 31,400,297	\$ 28,290,649	11.0%
Jamestown	14,813	\$ 25,182,657	\$ 24,231,610	3.9%
Williston	12,303	\$ 20,185,248	\$ 17,729,539	13.9%
Wahpeton	7,907	\$ 12,830,836	\$ 12,339,366	4.0%
Devils Lake	6,718	\$ 10,190,005	\$ 9,548,269	6.7%
Valley City	6,388	\$ 9,885,261	\$ 9,436,204	4.8%

*West Fargo Population Estimated by Planning Department

Mill Levy / Property Tax Comparison

City	2007 Consolidated Mill Levy	2007 City Mill Levy	Tax on \$100,000 Residential	Tax on \$100,000 Commercial
Devils Lake	529.34	126.27	\$ 2,382	\$ 2,647
Jamestown	518.21	131.28	\$ 2,332	\$ 2,591
Mandan	504.71	106.97	\$ 2,271	\$ 2,524
Grand Forks	484.73	110.86	\$ 2,181	\$ 2,424
Wahpeton	482.45	116.47	\$ 2,171	\$ 2,412
Valley City	465.11	95.18	\$ 2,093	\$ 2,326
Fargo	459.04	58.25	\$ 2,066	\$ 2,295
Williston	457.69	84.16	\$ 2,060	\$ 2,288
West Fargo	446.99	88.87	\$ 2,011	\$ 2,235
Dickinson	445.59	107.03	\$ 2,005	\$ 2,228
Minot	419.78	113.70	\$ 1,889	\$ 2,099
Bismarck	409.93	87.93	\$ 1,845	\$ 2,050

Percentage of Taxable Change By ND City



2007 - 2008 SALES RATIO ADJUSTMENT WORKSHEET

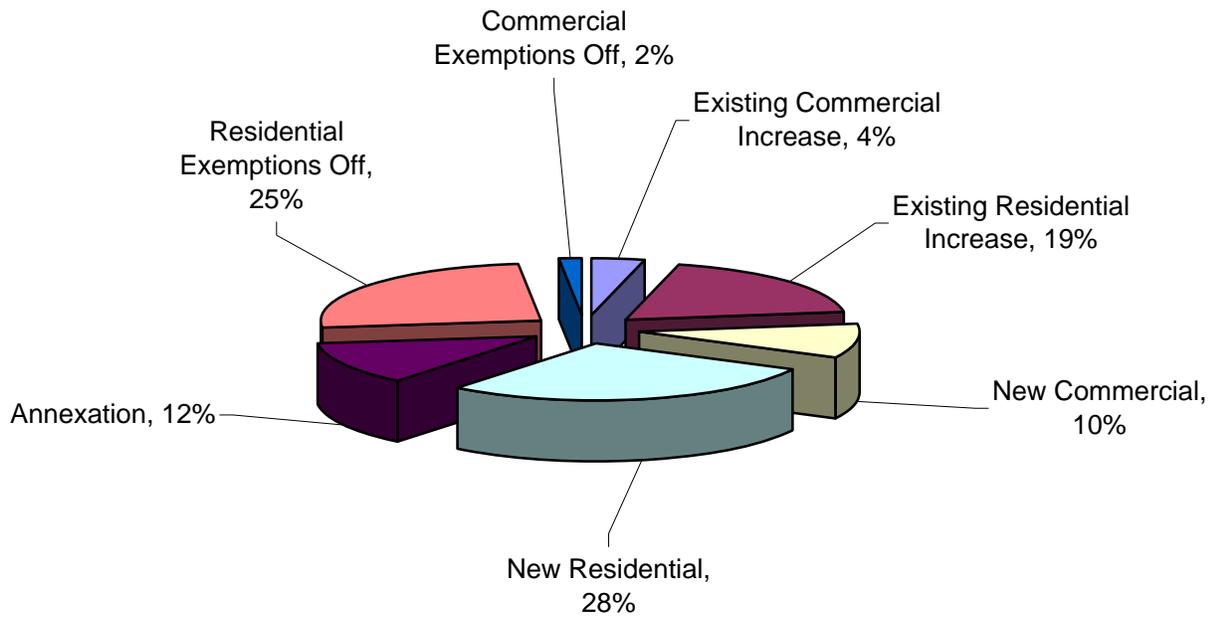
The ND property tax is an ad valorem tax. This means, simply, a tax according to value. The true and full value for tax purposes must reflect the market value of the property. Sales ratio studies are conducted annually to determine if city property values are at market. It is the intent of the ND legislature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

The State Tax Department has usually granted a 5% leeway in our ratio studies. This means that our final ratio analysis should be between 95% and 105% with 100% being the ideal ratio. Our 2007 ratio study place commercial property at 95.5% and residential property at 96%. The city uses mass reappraisal of areas and trending of other areas to increase the percentages to within acceptable levels. For 2008 the reappraisal and trending of property increased commercial and residential each by 2%.

	COMMERCIAL		RESIDENTIAL	
	2007	2008	2007	2008
True & Full Value	342,857,600	359,797,500	1,029,106,700	1,132,039,300
Supplementary Abstract				
Increases		27,934,500		81,723,000
Decreases	18,924,400		119,900	
Adjusted T&F Values (Line 1-Line 2 or 3)	323,933,200	331,863,000	1,028,986,800	1,050,316,300
Year T&F Sales Ratio	95.50%		96.00%	
Indicated Market Value (Line 4 / Line 5)	339,197,068		1,071,861,250	
Year T&F Market Value Ratio (Year 2 Line 4 / Line 6)		98%		98%
Market Value - 2008 T&F (Line 6 - 2008 Line 4)		7,334,068		21,544,950
Indicated Change Need to		2%		2%

Prepared by Wanda Wilcox, Assessor
3/20/2007

Where Was the Growth for 2008?



Where your tax dollar goes in the City of West Fargo

City Levy	Mill Rate	Tax Dollars	Percentage
General	64.81	\$ 437.47	14.499%
Fire	7.90	\$ 53.33	1.767%
Airport	2.05	\$ 13.84	0.459%
Share of Specials	0.98	\$ 6.62	0.219%
Building	1.83	\$ 12.35	0.409%
Library	8.92	\$ 60.21	1.996%
S&I HWY #1		\$ -	0.000%
S&I HWY #2	2.38	\$ 16.07	0.532%
Total City	88.87	\$ 599.87	19.9%
Park District Levy	Mill Rate	Tax Dollars	Percentage
General	16.07	\$ 108.47	3.595%
Share of Specials	15.97	\$ 107.80	3.573%
Social Security	1.02	\$ 6.89	0.228%
Rec Facilities	5.00	\$ 33.75	1.119%
Total Park District	38.06	\$ 256.91	8.5%
Other Levies	Mill Rate	Tax Dollars	Percentage
County	61.00	\$ 411.75	13.647%
Weed	2.35	\$ 15.86	0.526%
Vector	1.00	\$ 6.75	0.224%
Soil	0.35	\$ 2.36	0.078%
Garrison Diversion	1.00	\$ 6.75	0.224%
State Med School	1.00	\$ 6.75	0.224%
School District #6	248.76	\$ 1,679.13	55.652%
Water Resource	4.60	\$ 31.05	1.029%
Total Others	320.06	\$ 2,160.41	71.6%
Total Mill Levy	446.99	\$ 3,017.18	100%

Formula for determining residential taxes

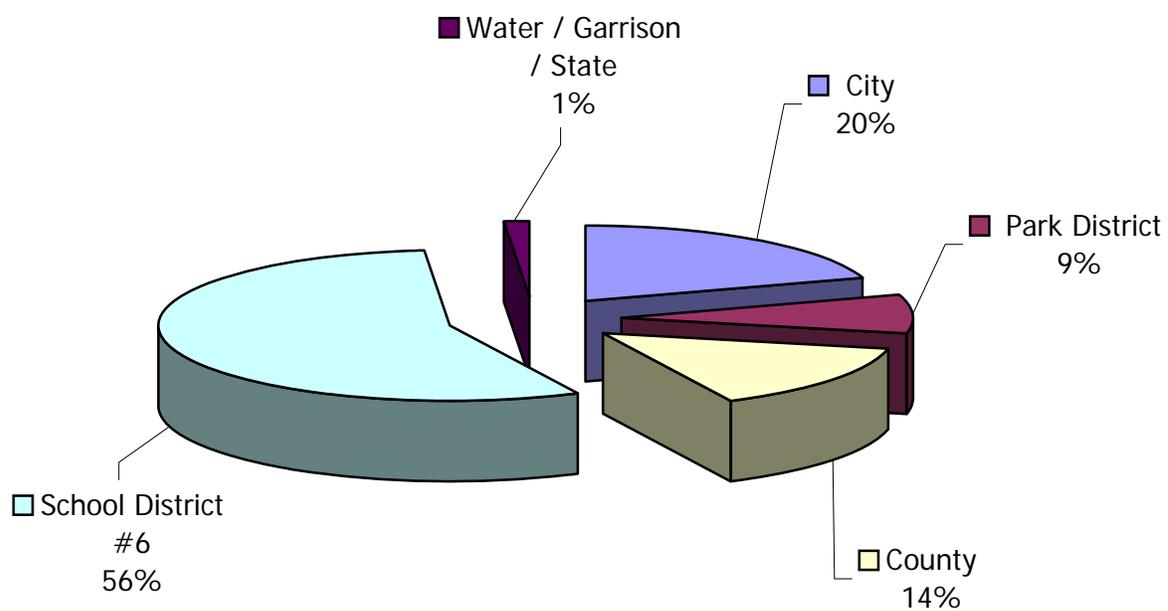
$$\begin{array}{rccccccccc}
 \text{True \& Full Value} & & & \text{Tax Rate} & & \text{Mill Levy} & & \text{Tax Dollars} \\
 150,000 & \times & & 0.045 & \times & 0.44699 & = & \$ 3,017.18
 \end{array}$$

Formula for determining commercial taxes

$$\begin{array}{rccccccccc}
 150,000 & \times & & 0.05 & \times & 0.44699 & = & \$ 3,352.43
 \end{array}$$

This information is prepared using the 2007 Mill Rate

Where Your Tax Dollars Go In the City of West Fargo



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

2008 Exempt Properties

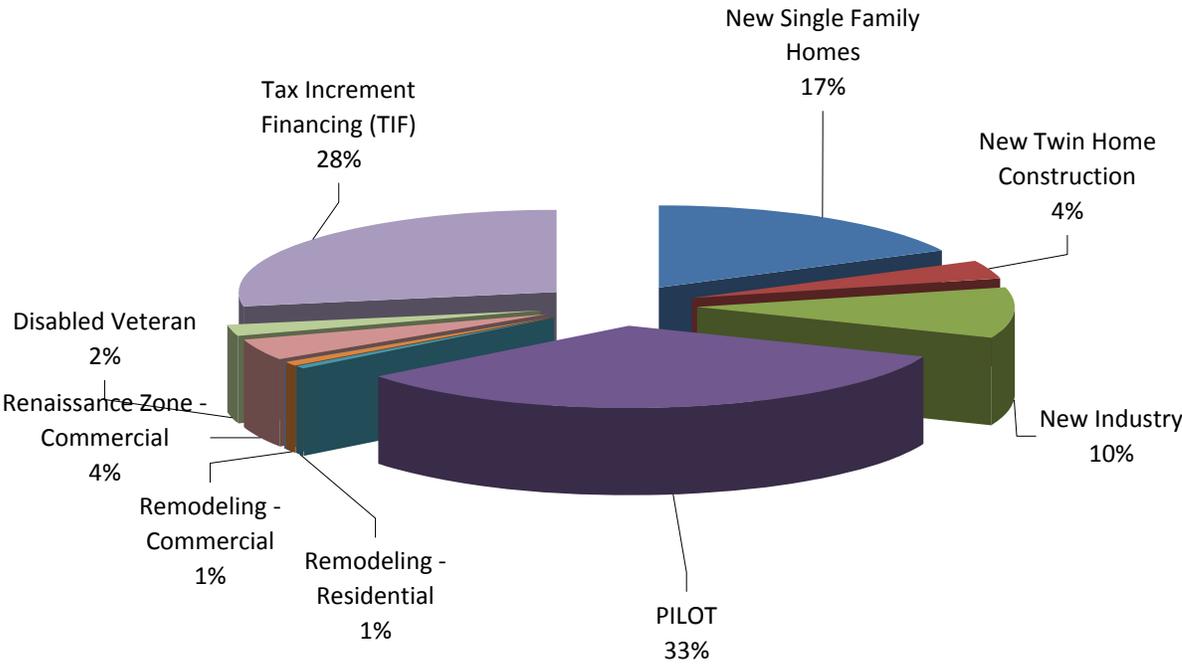
Exempt Property falls into two classes for property tax assessments: *discretionary or fully exempt*. Discretionary exemptions are granted for reasons such as relief for the disabled or elderly, economic expansion, or renovation of properties. Fully exempt properties include those such as churches, schools and hospitals. Following is a breakdown of discretionary exemptions for the 2008 assessment:

Type	True & Full Value	Tax Dollars
New Single Family Homes	\$ 18,806,400	\$ 381,997
New Twin Home Construction	\$ 3,825,000	\$ 77,694
New Industry	\$ 11,012,400	\$ 248,539
PILOT	\$ 35,920,100	\$ 810,681
Remodeling - Residential	\$ 558,200	\$ 11,338
Remodeling - Commercial	\$ 805,500	\$ 18,179
Renaissance Zone - Residential	\$ -	\$ -
Renaissance Zone - Commercial	\$ 4,462,900	\$ 100,723
Disabled Veteran	\$ 2,402,500	\$ 54,222
Tax Increment Financing (TIF)	\$ 30,047,500	\$ 610,328
Total	\$ 107,840,500	\$ 2,313,701

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

Type	#	2008	#	2007	#	2006
New Single Family Homes	257	\$ 18,806,400	364	\$ 27,150,000	648	\$ 47,143,500
New Twin Home Construction	51	\$ 3,825,000	132	\$ 9,862,500	234	\$ 17,550,000
New Industry	3	\$ 11,012,400	4	\$ 11,110,400	4	\$ 10,347,500
PILOT	15	\$ 35,920,100	12	\$ 24,359,800	12	\$ 15,163,700
Remodeling - Residential	12	\$ 558,200	11	\$ 566,700	14	\$ 734,800
Remodeling - Commercial	5	\$ 805,500	3	\$ 536,900	1	\$ 267,100
Renaissance Zone - Residential	0	\$ -	1	\$ 12,700	2	\$ 146,000
Renaissance Zone - Commercial	15	\$ 4,462,900	10	\$ 3,370,000	8	\$ 3,160,000
Disabled Veteran	30	\$ 2,402,500	1	\$ 72,300	1	\$ 64,200
Tax Increment Financing (TIF)	106	\$ 30,047,500	108	\$ 15,935,300	96	\$ 10,670,900
Total		\$ 107,840,500		\$ 92,976,600		\$ 105,247,700

Exemption Summary 2008



- New Single Family Homes
- PILOT
- Renaissance Zone - Residential
- Tax Increment Financing (TIF)
- New Twin Home Construction
- Remodeling - Residential
- Renaissance Zone - Commercial
- Disabled Veteran
- New Industry
- Remodeling - Commercial

Interest Rates -v- New Homes

Year of Construction	Number of New Homes Built in WF	Average Mortgage Rate
1975	71	9.00%
1976	129	8.90%
1977	87	8.80%
1978	114	9.40%
1979	53	10.70%
1980	38	12.60%
1981	2	14.60%
1982	35	14.80%
1983	39	12.40%
1984	25	12.00%
1985	32	11.30%
1986	50	9.90%
1987	35	8.90%
1988	44	9.00%
1989	42	9.80%
1990	56	9.70%
1991	51	9.00%
1992	69	7.80%
1993	135	7.00%
1994	95	7.30%
1995	115	7.62%
1996	101	7.72%
1997	112	7.67%
1998	206	7.06%
1999	169	7.14%
2000	152	8.17%
2001	240	7.10%
2002	326	6.63%
2003	501	6.48%
2004	629	5.67%
2005	468	5.86%
2006	255	6.63%
2007	259	6.50%

Questions regarding West Fargo Values

- **Question:** How is my true and full value calculated in to actual tax dollars?
- **Answer:** Your true and full value is taken times 4½ % if residential or 5% if commercial to obtain a taxable value. The taxable value is taken times the current mill rate to obtain your general consolidated tax.
For example: \$100,000 X .045 X .44699 (mills) = \$2,011 (taxes)
- **Question:** How much are values in West Fargo increasing this year?
- **Answer:** Overall existing residential property received on the average a 2% increase in property valuation this year. Commercial property saw an overall increase of 2.5%.
- **Question:** How much of an exemption is given to the new homes in West Fargo?
- **Answer:** The maximum exemption given on a new single family home is \$75,000 for two years. This exemption is extended to the builder and the first buyer. Twin homes and town homes are only eligible to the first owner after the builder as the builder is not eligible for the exemption. This is according to state statute. This currently saves the property owner \$1,500 per year in taxes.
- **Question:** What is the amount of business exemptions that are currently being granted?
- **Answer:** We currently have 18 properties in West Fargo taking advantage of either a PILOT or New Industry exemption. The true and full valuation of those exempt properties is \$46,932,500.
- **Question:** What is the ratio between commercial and residential properties regarding overall value?
- **Answer:** Even as West Fargo strives to grow out of our bedroom community status, we are simply not doing it. People have found West Fargo a good place to live, but bringing in the jobs has been difficult. Residential properties total 77% of our tax base, and commercial properties are 23%. This year the ratio changed from the 76-24% that had been the constant for the previous three years.
- **Question:** How do our city taxes compare to other North Dakota cities?
- **Answer:** West Fargo is ranked fifth overall in taxable valuation. Our taxable valuation has increased substantially. In 1997 it was \$17,917,109 to a projected 2008 valuation of \$67,906,578. That is a growth rate of almost 380%. Our number of properties has increased during that same time span from 3,206 to 9,246. There is not another city in North Dakota that can boast of such growth.

West Fargo City True & Full Value By Year

Year	Ag	Comm Lot	Comm Bldg	Res Lot	Res Bldg	Total	Increase	Ratio of	
								Comm	Res
1991	1,146,900	14,068,500	71,284,400	26,516,300	132,756,700	245,772,800	5%	35%	65%
1992	1,111,600	14,068,100	73,837,900	26,935,700	135,983,600	251,936,900	3%	35%	65%
1993	1,044,900	14,418,300	76,979,200	30,938,300	143,056,600	266,437,300	6%	34%	65%
1994	839,200	14,861,900	77,772,600	35,787,400	156,177,200	285,438,300	7%	32%	67%
1995	806,800	15,570,900	82,423,900	40,086,600	173,903,200	312,791,400	10%	31%	68%
1996	905,600	16,005,500	84,870,700	42,723,900	199,136,800	343,642,500	10%	29%	70%
1997	886,000	16,936,100	90,318,100	47,366,500	214,027,800	369,534,500	8%	29%	71%
1998	614,100	19,508,900	95,611,900	57,226,900	232,434,500	405,396,300	10%	28%	71%
1999	558,900	24,916,800	108,069,400	63,628,700	249,323,200	446,497,000	10%	30%	70%
2000	541,100	26,529,600	123,022,600	68,551,800	275,328,400	493,973,500	11%	30%	70%
2001	465,600	30,181,600	131,233,900	72,395,700	308,296,100	542,572,900	10%	30%	70%
2002	364,700	35,114,500	143,966,200	81,210,700	350,090,100	610,746,200	13%	29%	71%
2003	425,700	38,245,000	149,970,200	94,549,400	409,080,500	692,270,800	13%	27%	73%
2004	565,300	43,851,000	166,089,700	135,604,400	465,983,800	812,094,200	17%	26%	74%
2005	424,900	45,935,000	184,953,900	147,345,700	578,502,100	957,161,600	18%	24%	76%
2006	419,100	54,852,100	227,227,900	165,942,000	739,304,800	1,187,745,900	24%	24%	76%
2007	1,376,300	62,587,900	264,334,400	175,814,800	853,291,900	1,357,405,300	14%	24%	76%
2008	1,395,900	65,189,400	264,560,600	183,206,900	948,832,400	1,463,185,200	8%	23%	77%

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	
0005 AIRPORT 1ST	13,600	13,600	608,900	592,400					13,600	608,900	592,400
0010 ARBOR GLEN		2,577,700		14,162,000	14,162,000	14,042,000			2,577,700	14,162,000	14,042,000
0011 ARBOR GLEN 2N		352,600		2,944,700	2,944,700	2,944,700			352,600	2,944,700	2,944,700
0012 ARBOR GLEN 3R		55,900		527,200	416,100				55,900	527,200	416,100
0015 BURLINGTON 4T		190,700		50,000	50,000				190,700	50,000	50,000
0018 ARMOUR INDUS	90,000	90,000	913,000	502,000					90,000	913,000	502,000
0019 ARMOUR INDUS	70,600	70,600	297,000	297,000					70,600	297,000	297,000
0020 ARMOUR INDUS	302,900	302,900	621,600	621,600					302,900	621,600	621,600
0023 BORDERTOWN 1	150,000	150,000	769,000	528,000					150,000	769,000	528,000
0024 B-O LAND 2ND	94,200	94,200	183,000	183,000					94,200	183,000	183,000
0026 BEAVER CREEK	858,800	858,800	5,767,500	5,767,500					858,800	5,767,500	5,767,500
0027 BURLINGTON	563,700	563,700	2,572,000	2,572,000	1,163,700	1,758,000	1,533,000		1,727,400	4,330,000	4,105,000
0028 BURLINGTON 2N	365,800	365,800	3,363,000	3,363,000	146,400	146,400			512,200	3,363,000	3,363,000
0029 BURLINGTON 3R					215,900	215,900	635,500		215,900	635,500	635,500
0030 BUTLER	883,300	883,300	3,966,000	2,603,000					883,300	3,966,000	2,603,000
0031 BUTLER'S 2ND	196,300	196,300	690,000	690,000					196,300	690,000	690,000
0032 BUTLER'S 3RD	2,039,300	2,039,300	4,850,000						2,039,300	4,850,000	
0033 BUTLER'S 4TH	1,790,100	1,790,100	110,000						1,790,100	110,000	
0034 BUTLER'S 5TH	399,100	399,100	1,800,000						399,100	1,800,000	
0036 BOGEY 2ND	206,600	206,600	1,533,000	1,533,000					206,600	1,533,000	1,533,000
0037 BOGEY 3RD	225,200	225,200	265,000	265,000					225,200	265,000	265,000
0038 BOGEY 4th	457,500	457,500	3,695,000	1,396,600					457,500	3,695,000	1,396,600
0039 CARMELL PLACE		839,200		2,849,800	2,849,800	2,674,800			839,200	2,849,800	2,674,800
0040 CHARLESWOOD		2,720,700		15,188,600	15,188,600	15,188,600			2,720,700	15,188,600	15,188,600
0041 CHARLESWOOD		544,400		2,682,800	2,682,800	2,682,800			544,400	2,682,800	2,682,800
0042 CHARLESWOOD		992,900		6,325,200	6,325,200	6,325,200			992,900	6,325,200	6,325,200

TOTAL BY ADDITION - FULL VALUES

	Ag Land		Commercial		Residential		Fire Amount	Hmst Credit	Land		Improvement	
	Full Land	Net Land	Full Land	Net Land	Full Impr	Net Impr			Full Land	Net Land	Total Land	Net Land
0043 CHARLESWOOD		531,400		531,400	3,097,300	3,097,300			531,400	531,400	3,097,300	3,097,300
0044 CHARLESWOOD		253,500		253,500	1,425,000	1,425,000			253,500	253,500	1,425,000	1,425,000
0045 CHARLESWOOD		1,550,300		1,550,300	8,506,400	8,386,400			1,550,300	1,550,300	8,506,400	8,386,400
0046 CHARLESWOOD		343,300		343,300	2,034,900	2,034,900			343,300	343,300	2,034,900	2,034,900
0047 CHARLESWOOD		1,499,500		1,499,500	8,994,100	8,994,100			1,499,500	1,499,500	8,994,100	8,994,100
0048 CHARLESWOOD		307,700		307,700	1,847,000	1,847,000			307,700	307,700	1,847,000	1,847,000
0049 CHARLESWOOD		555,000	84,000	555,000	3,778,400	3,778,400			639,000	639,000	3,778,400	3,778,400
0050 CHATEAU CHEY		1,271,800		1,271,800	4,360,000	4,360,000			1,271,800	1,271,800	4,360,000	4,360,000
0051 CHARLESWOOD		231,400		231,400	1,195,200	1,195,200			231,400	231,400	1,195,200	1,195,200
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	17,012,800	17,012,800			2,706,300	2,706,300	17,012,800	17,012,800
0054 CHARLESWOOD		112,000		112,000	675,300	675,300			112,000	112,000	675,300	675,300
0055 CHARLESWOOD		566,800		566,800	2,989,300	2,989,300			566,800	566,800	2,989,300	2,989,300
0056 CHARLESWOOD		486,700		486,700	2,812,900	2,812,900			486,700	486,700	2,812,900	2,812,900
0057 CHARLESWOOD		1,164,600		1,164,600	7,150,300	7,075,300			1,164,600	1,164,600	7,150,300	7,075,300
0058 CHARLESWOOD		2,491,100		2,491,100	15,923,100	15,616,100			2,491,100	2,491,100	15,923,100	15,616,100
0059 CHARLESWOOD		1,554,300		1,554,300	6,090,200	5,165,200			1,554,300	1,554,300	6,090,200	5,165,200
0060 CHARLESWOOD		3,586,600		3,586,600	20,945,300	20,945,300			3,586,600	3,586,600	20,945,300	20,945,300
0061 CHARLESWOOD		1,737,000		1,737,000	10,392,900	10,392,900			1,737,000	1,737,000	10,392,900	10,392,900
0062 CHARLESWOOD		1,997,000		1,997,000	11,479,500	11,395,500			1,997,000	1,997,000	11,479,500	11,395,500
0063 CHARLESWOOD		250,900		250,900	1,273,400	1,273,400			250,900	250,900	1,273,400	1,273,400
0064 CHARLESWOOD		1,614,900		1,614,900	8,997,400	8,922,400			1,614,900	1,614,900	8,997,400	8,922,400
0065 CHARLESWOOD		532,300		532,300	3,549,600	3,474,600			532,300	532,300	3,549,600	3,474,600
0066 CHARLESWOOD		3,554,100		3,554,100	15,492,000	14,117,000			3,554,100	3,554,100	15,492,000	14,117,000
0067 CHARLESWOOD		1,748,000		1,748,000	4,806,200	4,431,200			1,748,000	1,748,000	4,806,200	4,431,200
0070 DAL SIN 1ST		140,800		140,800	311,700	311,700			140,800	140,800	311,700	311,700

TOTAL BY ADDITION - FULL VALUES

	Ag Land		Commercial		Residential		Fire Amount	Hmst Credit	Land		Improvement	Net Land
	Full Land	Net Land	Full Land	Net Land	Full Land	Net Land			Total Land	Net Land		
0185 EAGLE RUN 6TH					1,158,000	8,330,400	8,330,400		1,158,000	1,158,000	8,330,400	8,330,400
0186 EAGLE RUN 7TH					373,600	2,564,600	2,480,600		373,600	373,600	2,564,600	2,480,600
0187 EAGLE RUN 8TH	1,044,200	1,044,200	5,943,000	5,943,000	144,500				1,188,700	1,188,700	5,943,000	5,943,000
0188 EAGLE RUN 9TH					1,649,700	14,448,100	14,340,100		1,649,700	1,649,700	14,448,100	14,340,100
0189 EAGLE RUN 10T					942,100	5,508,400	5,163,400		942,100	942,100	5,508,400	5,163,400
0190 EAGLE RUN 11T	1,545,300	1,545,300	12,430,000	12,430,000	2,964,500	21,296,800	19,796,800		4,509,800	4,509,800	33,726,800	32,226,800
0191 EAGLE RUN 12T	2,819,100	2,819,100	17,460,000	17,460,000					2,819,100	2,819,100	17,460,000	17,460,000
0192 EAGLE RUN 13T					1,753,700	8,330,200	7,205,200		1,753,700	1,753,700	8,330,200	7,205,200
0193 EAGLE RUN 14T					1,335,900	9,177,800	8,802,800		1,335,900	1,335,900	9,177,800	8,802,800
0194 EAGLE RUN 15T	636,200	636,200	3,492,000	3,492,000					636,200	636,200	3,492,000	3,492,000
0195 EAGLE RUN 16T					168,100	723,700	723,700		168,100	168,100	723,700	723,700
0200 EASTRIDGE	88,800	88,800	276,000	276,000	88,800	497,100	497,100		177,600	177,600	773,100	773,100
0210 EAGLE RUN PLA	1,652,300	1,652,300	3,455,000	3,455,000					1,652,300	1,652,300	3,455,000	3,455,000
0300 EASTRIDGE 2ND	744,700	744,700	7,322,000	7,322,000	881,300	4,509,100	4,209,100		1,626,000	1,626,000	11,831,100	11,531,100
0310 EASTRIDGE 3RD	59,900	59,900	378,000	378,000					59,900	59,900	378,000	378,000
0400 EASTWOOD					603,300	2,637,900	2,637,900		603,300	603,300	2,637,900	2,637,900
0500 EASTWOOD 2ND					1,724,700	8,129,300	8,049,300		1,724,700	1,724,700	8,129,300	8,049,300
0550 ELMWOOD COU					7,737,100	57,589,600	55,858,800		7,737,100	7,737,100	57,589,600	55,858,800
0551 ELMWOOD COU					630,500	7,130,200	7,055,200		630,500	630,500	7,130,200	7,055,200
0552 ELMWOOD COU					210,600	969,400	744,400		210,600	210,600	969,400	744,400
0600 FRANCIS 1ST	496,500	496,500	2,380,500	863,500	93,700	447,600	447,600		590,200	590,200	2,628,100	1,311,100
0601 FRANCIS 3RD	86,500	86,500	380,000	380,000					86,500	86,500	380,000	380,000
0700 FRANCIS 2ND	403,200	403,200	2,535,600	2,349,700	1,230,600	6,271,300	6,120,500	15,000	1,633,800	1,630,400	8,806,900	8,470,200
0701 GM					561,400	2,736,600	2,736,600		561,400	561,400	2,736,600	2,736,600
0702 GATEWAY 1ST	753,300	526,600	2,291,000	734,500					753,300	526,600	2,291,000	734,500
0703 GELLERS	275,600	275,600	688,000	688,000					275,600	275,600	688,000	688,000

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	Total Land
0704	540,400	540,400	690,100	690,100					540,400	540,400	690,100	690,100
0708	159,300	159,300	1,092,000	1,092,000					159,300	159,300	1,092,000	1,092,000
0709		839,700	4,450,100	4,450,100	3,691,100				839,700	839,700	4,450,100	3,691,100
0710		2,977,300	15,035,800	15,035,800	14,869,400				2,977,300	2,977,300	15,035,800	14,869,400
0715		234,100	606,800	606,800	306,800				234,100	234,100	606,800	306,800
0717		350,900		350,900					350,900	350,900		
0800	1,568,400	1,501,800	5,421,500	5,421,500	3,345,400				1,568,400	1,501,800	5,421,500	3,345,400
0810		243,900	599,000	599,000	139,500				976,900	976,900	214,500	139,500
0825		243,900	599,000	599,000					243,900	243,900	599,000	599,000
0835		2,750,600	19,648,400	19,648,400	19,576,400				2,750,600	2,750,600	19,648,400	19,576,400
0851	74,300	74,300	439,000	439,000					74,300	74,300	439,000	439,000
0852												
0853		1,414,300	9,490,700	9,490,700	9,418,700				1,414,300	1,414,300	9,490,700	9,418,700
0854		49,700	306,600	306,600	306,600				49,700	49,700	306,600	306,600
0855		227,600	877,000	877,000	791,500				227,600	170,700	877,000	791,500
0857		187,000	837,000	837,000	681,000				187,000	187,000	837,000	681,000
0858	2,330,100	2,330,100	18,482,000						2,330,100	2,330,100	18,482,000	
0860	499,800	499,800	1,697,000	1,697,000	1,697,000				499,800	499,800	1,697,000	1,697,000
0861	417,000	417,000	910,000	910,000	910,000				417,000	417,000	910,000	910,000
0862	143,000	143,000	294,000	294,000	294,000				143,000	143,000	294,000	294,000
0860	129,300	129,300							129,300	129,300		
0881		517,300	4,249,600	4,249,600	4,249,600				517,300	517,300	4,249,600	4,249,600
0882	414,600	414,600	275,000	275,000	2,866,900				1,006,200	1,006,200	4,941,900	3,141,900
0880	119,600	119,600	980,000	980,000	980,000				119,600	119,600	980,000	980,000
0895	90,400	90,400	179,000	179,000	179,000				90,400	90,400	179,000	179,000
0900	155,000	155,000	1,048,000	1,048,000	8,370,800				2,090,400	2,090,400	9,418,800	9,418,800

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			Total Land	Net Land	Total Land	Net Land
0910	92,300	92,300	660,000	660,000	2,359,300	2,359,300	12,083,100	11,934,000	2,451,600	2,451,600	12,743,100	12,594,000
0911	89,400	89,400	208,000	208,000	121,300	121,300	691,300	691,300	210,700	210,700	899,300	891,300
0912					479,200	479,200	4,932,500	4,852,500	479,200	479,200	4,932,500	4,852,500
0950	424,100	424,100							424,100	424,100		
0951	140,800	140,800	453,000	453,000	155,000	155,000			140,800	140,800	453,000	155,000
1000	492,200	492,200	1,688,000	1,248,000	1,380,500	1,343,400	6,893,200	6,738,200	1,872,700	1,751,600	8,581,200	7,986,200
1001	73,500	73,500	774,000		341,300	341,300	1,097,300	1,097,300	414,800	414,800	1,871,300	1,097,300
1100					259,500	259,500	1,072,200	1,072,200	259,500	259,500	1,072,200	1,072,200
1140	685,800	685,800	2,948,000	2,948,000					685,800	685,800	2,948,000	2,948,000
1200	249,500	249,500	869,000	869,000	34,900	26,000	197,100	147,700	284,400	275,500	1,066,100	1,016,700
1300	808,100	808,100	5,377,800	5,145,800					808,100	808,100	5,377,800	5,145,800
1301	73,900	73,900	694,000	694,000					73,900	73,900	694,000	694,000
1310					1,895,500	1,895,500	12,047,600	12,047,600	1,895,500	1,895,500	12,047,600	12,047,600
1311					1,821,000	1,821,000	10,070,200	10,070,200	1,821,000	1,821,000	10,070,200	10,070,200
1312					730,800	730,800	4,525,800	4,465,800	730,800	730,800	4,525,800	4,465,800
1313					802,600	802,600	4,831,400	4,831,400	802,600	802,600	4,831,400	4,831,400
1325	155,000	155,000	25,400	25,400	57,600	57,600	737,300	737,300	212,600	212,600	762,700	762,700
1350	152,400	152,400	1,000,000	625,000	1,990,500	1,987,200	11,846,400	11,834,700	2,142,900	2,051,000	12,846,400	12,459,700
1360					1,026,400	1,026,400	5,375,700	5,375,700	1,026,400	1,026,400	5,375,700	5,375,700
1361					137,100	137,100	1,157,100	1,157,100	137,100	137,100	1,157,100	1,157,100
1370					459,200	454,900	5,010,300	4,954,600	459,200	454,900	5,010,300	4,954,600
1375					509,800	509,800	2,638,200	2,638,200	509,800	509,800	2,638,200	2,638,200
1380	129,500	129,500	1,513,000	1,513,000					129,500	129,500	1,513,000	1,513,000
1386					511,800	511,800	3,965,100	3,965,100	511,800	511,800	3,965,100	3,965,100
1387	87,000	87,000	648,000	414,000					87,000	87,000	648,000	414,000
1388					212,400	212,400	1,184,700	1,184,700	212,400	212,400	1,184,700	1,184,700

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			Total Land	Net Land	Total Land	Net Land
1389 MEADOWRIDGE					202,700	202,700	1,358,200		202,700	202,700	1,358,200	1,358,200
1390 METCALF		43,100		43,100	27,700	27,700	105,700		70,800	70,800	105,700	105,700
1391 MEADOWRIDGE					197,500	197,500	1,269,200		197,500	197,500	1,269,200	1,269,200
1392 MEADOWRIDGE					120,900	120,900	747,600		120,900	120,900	747,600	747,600
1393 MEADOWRIDGE					58,500	58,500	360,500		58,500	58,500	360,500	360,500
1394 MEADOWRIDGE		124,500		124,500			853,500		124,500	124,500	853,500	853,500
1395 MEADOWRIDGE		86,400		86,400	51,200	51,200	346,600		137,600	51,200	774,600	260,100
1396 MEADOWRIDGE		207,000		207,000			698,000		207,000	207,000	698,000	698,000
1398 MELROE 1ST		522,900		522,900	4,117,000	4,117,000	429,000		522,900	522,900	4,117,000	429,000
1400 MEYERS 1ST		418,700		418,700	2,388,500	2,388,500	8,996,300	8,847,100	2,807,200	2,807,200	12,622,300	12,473,100
1410 MEYERS 1ST RE		82,800		82,800			889,000		82,800	82,800	889,000	889,000
1415 MEYERS 6TH		134,300		134,300			200,000		134,300	134,300	200,000	200,000
1450 MEYERS 2ND		887,900		887,900	679,300	3,164,500	16,673,000	16,601,000	4,052,400	3,843,800	21,900,200	20,998,200
1451 MEYERS 3RD					56,600	56,600	739,300		56,600	56,600	739,300	739,300
1452 PARK					181,800	181,800	802,300		181,800	181,800	802,300	802,300
1453 PINEWOOD 1ST					474,500	474,500	2,037,300	1,917,300	474,500	474,500	2,037,300	1,917,300
1454 PRAIRIE PARK		244,500		244,500			3,027,000		244,500	244,500	3,027,000	3,027,000
1455 PRAIRIE REARR					578,700	578,700	2,518,000	2,518,000	578,700	578,700	2,518,000	2,518,000
1456 MEYERS 4TH		512,200		512,200			1,986,000		512,200	512,200	1,986,000	1,986,000
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	3,195,900	3,195,900	493,000	493,000	3,195,900	3,195,900
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		1,437,800		1,437,800			3,953,000	3,953,000	1,483,200	1,483,200	4,107,800	4,107,800
1461 MIDWAY 1ST		261,700		261,700			1,334,000	1,334,000	261,700	261,700	1,334,000	1,334,000
1462 MIDWAY 2ND		312,100		312,100			1,020,000	1,020,000	312,100	312,100	1,020,000	1,020,000
1463 PINEWOOD 4TH					55,000	55,000	623,200	623,200	55,000	55,000	623,200	623,200

TOTAL BY ADDITION - FULL VALUES

	Ag Land		Commercial		Residential		Fire Amount	Hmst Credit	Improvement			
	Full Land	Net Land	Full Land	Net Land	Full Impr	Net Impr			Total Land	Net Land	Total Land	Net Land
1464 PRAIRIE PARK 2			292,200	292,200	2,878,900	2,878,900			292,200	292,200	2,878,900	2,878,900
1465 MIDLAND 1ST			387,700	387,700	5,730,000	5,730,000			387,700	387,700	5,730,000	5,730,000
1466 MIDLAND 2ND			278,100	278,100	1,429,000	1,429,000			278,100	278,100	1,429,000	1,429,000
1469 MID-AMERICA			112,100	112,100	421,000	421,000			112,100	112,100	421,000	421,000
1470 MILLER BROTHE			355,400	355,400	1,773,000	1,773,000			355,400	355,400	1,773,000	1,773,000
1471 MIDWAY 3RD			224,500	224,500	859,000				224,500	224,500	859,000	
1472 MIDCONTINENT			682,400	682,400	902,000	902,000			682,400	682,400	902,000	902,000
1475 NELSON'S 1ST			7,100	7,100	30,000	30,000			95,400	95,400	357,700	357,700
1476 NELSON ACRES			474,200	474,200	1,533,700	1,533,700			474,200	474,200	1,533,700	1,533,700
1477 NELSON ACRES			278,100	278,100	1,435,800	1,435,800			278,100	278,100	1,435,800	1,435,800
1478 NELSON ACRES			421,200	421,200	2,172,000	2,097,000			421,200	421,200	2,172,000	2,097,000
1479 NELSON ACRES			121,400	121,400	567,800	492,800			121,400	121,400	567,800	492,800
1480 PIONEER CENTE			1,583,100	1,583,100	4,414,000	4,414,000			1,583,100	1,583,100	4,414,000	4,414,000
1485 OAKHAVEN			1,633,300	1,633,300	5,125,200	1,976,200			1,633,300	1,633,300	5,125,200	1,976,200
1490 OAKWOOD BEN			132,200	132,200	694,000	694,000			942,700	942,700	2,944,500	2,869,500
1495 PRAIRIE SUN			130,000	130,000	1,778,000	1,778,000			130,000	130,000	1,778,000	1,778,000
1500 RIDGEVIEW			186,300	186,300	727,100	727,100			186,300	186,300	727,100	727,100
1600 RIVERSIDE 1ST			3,829,200	3,829,200	15,211,000	15,136,000			3,965,200	3,965,200	16,216,400	16,141,400
1700 RIVERSIDE 2ND			357,200	357,200	1,497,700	1,497,700			362,500	362,500	1,513,200	1,513,200
1740 ROSEBERG 1ST			121,900	121,900	382,000	382,000			121,900	121,900	382,000	382,000
1775 SANDHILLS			62,600	62,600	138,000	138,000			62,600	62,600	138,000	138,000
1776 SANDHILLS 2ND			81,000	81,000					81,000	81,000		
1800 SHEYENNE 1ST			643,300	643,300	2,584,600	2,584,600			643,300	643,300	2,584,600	2,584,600
1900 SHEYENNE 2ND			129,300	112,800	596,500	538,000		75,000	129,300	112,800	596,500	538,000
1905 SHEYENNE CRO			968,900	968,900	9,297,000				968,900	968,900	9,297,000	
1910 SHEYENNE PAR			896,400	891,900	6,354,700	6,329,200		30,000	896,400	891,900	6,354,700	6,329,200

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			Total Land	Net Land	Total Land	Net Land
1920 SHEYENNE PAR			88,800	88,800	508,200	508,200			88,800	88,800	508,200	508,200
1921 SHEYENNE PAR			1,010,500	992,000	5,605,300	5,563,800	60,000		1,010,500	992,000	5,605,300	5,563,800
1922 SHEYENNE PAR			1,856,900	1,839,600	11,048,900	10,821,000			1,856,900	1,839,600	11,048,900	10,821,000
1940 SIMPSONS			148,900	148,900	549,700	549,700			148,900	148,900	549,700	549,700
1950 SIMPSONS 2ND			631,900	631,900	2,645,400	2,531,900			631,900	631,900	2,645,400	2,531,900
1955 SIMPSONS 2ND			81,900	81,900	118,100	118,100			81,900	81,900	118,100	118,100
1960 SIMPSONS 3RD			601,800	601,800	2,298,100	2,298,100			601,800	601,800	2,298,100	2,298,100
1965 SIMPSONS 4TH			72,800	72,800	119,000	119,000			72,800	72,800	119,000	119,000
1970 SOMMERSET	101,200				200,000				101,200		200,000	
1980 SOMMERSET 2N			831,800	831,800	4,377,900	4,377,900			831,800	831,800	4,377,900	4,377,900
1981 SOMMERSET 3R			708,400	708,400	3,791,600	3,707,600			708,400	708,400	3,791,600	3,707,600
1982 SOMMERSET 4T			288,100	288,100	1,818,600	1,818,600			288,100	288,100	1,818,600	1,818,600
1983 SOMMERSET 5T			647,600	647,600	3,738,100	3,738,100			647,600	647,600	3,738,100	3,738,100
1984 SOMMERSET 6T			1,875,400	1,875,400	9,118,000	9,118,000			1,875,400	1,875,400	9,118,000	9,118,000
1985 SOMMERSET 7T			359,700	359,700	2,231,100	2,231,100			359,700	359,700	2,231,100	2,231,100
2000 SOUTHDAL	629,600		629,600	629,600	4,111,000	3,305,000		75,000	2,304,200	2,304,200	11,415,500	10,527,000
2050 SOUTHPARK	288,900		288,900	288,900	2,305,000	2,305,000			288,900	288,900	2,305,000	2,305,000
2052 STERLING 1ST	346,900		346,900	346,900	2,004,000	1,046,000			346,900	346,900	2,004,000	1,046,000
2053 STERLING INDU	909,300		909,300	9,100	1,330,000				909,300	9,100	1,330,000	
2054 STERLING INDU	524,700		524,700	5,700	2,224,300				524,700	5,700	2,224,300	
2056 STERLING INDU	90,700		90,700	800	439,000				90,700	800	439,000	
2057 STERLING INDU	1,043,900		1,043,900	13,000	1,174,000				1,043,900	13,000	1,174,000	
2058 STERLING INDU	78,300		78,300	900	260,000				78,300	900	260,000	
2060 STEFFES 1ST	470,600		470,600	470,600	1,197,000	1,197,000			551,300	551,300	2,114,200	2,114,200
2064 STEFFES 2ND	226,700		226,700	226,700	1,012,000	1,012,000			226,700	226,700	1,012,000	1,012,000
2065 STEFFES 3RD	168,800		168,800	168,800	471,000	471,000			168,800	168,800	471,000	471,000

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
2066	233,800	233,800	1,166,000	1,166,000					233,800	233,800	1,166,000	1,166,000
2067	39,800	39,800	648,900	648,900					39,800	39,800	648,900	648,900
2070	305,200	305,200	1,628,000	765,000	1,418,800	8,949,600	8,923,900	30,000	1,724,300	1,724,000	10,777,600	9,708,900
2071	293,900	293,900	1,853,000	1,853,000					293,900	293,900	1,853,000	1,853,000
2072	229,100	229,100	1,122,000	1,122,000					229,100	229,100	1,122,000	1,122,000
2073					77,600	470,100	470,100		77,600	77,600	470,100	470,100
2090	217,700	217,700	821,000	821,000					217,700	217,700	821,000	821,000
2100	938,800	672,800	4,379,900	3,739,200	1,031,600	3,983,200	3,957,000		1,970,400	1,904,400	8,363,100	7,756,200
2200	302,800	274,800	2,098,400	2,094,000	921,000	3,568,300	3,521,600		1,223,800	1,195,800	5,666,700	5,615,600
2300	512,100	251,500	5,274,000	1,064,800	1,642,000	7,490,900	7,298,300	120,000	2,164,100	1,867,400	12,764,900	8,363,100
2340					453,000	3,445,300	3,445,300		453,000	453,000	3,445,300	3,445,300
2341					843,500	5,852,000	5,772,000		843,500	843,500	5,852,000	5,772,000
2342	172,900	172,900	1,905,000	1,905,000	142,100	918,000	918,000		315,000	315,000	2,823,000	2,823,000
2400					112,300	568,900	419,400		112,300	93,600	568,900	419,400
2450	18,000	18,000							18,000	18,000		
2500					305,400	1,415,300	1,324,000		305,400	305,400	1,415,300	1,324,000
2600	717,400	603,400	4,436,000	3,236,000	494,300	2,245,300	2,245,300		1,211,700	1,097,700	6,681,300	5,481,300
2700					168,700	815,700	815,700		168,700	168,700	815,700	815,700
2800	207,800	207,800	611,000	611,000					207,800	207,800	611,000	611,000
2900					1,389,300	8,119,300	8,095,700		1,389,300	1,387,500	8,119,300	8,095,700
2910												
2915	32,200	32,200							32,200	32,200		
2920					33,800	506,100	506,100		33,800	33,800	506,100	506,100
2950	450,000	450,000	3,178,000	3,178,000	2,177,100	12,237,100	12,177,100		2,627,100	2,627,100	15,415,100	15,355,100
2951					1,686,300	10,091,100	10,091,100		1,686,300	1,686,300	10,091,100	10,091,100
2952	131,400	131,400	390,000	122,900	1,233,400	6,948,100	6,948,100		1,364,800	1,364,800	7,338,100	7,071,000

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
2953					473,400	473,400			473,400	473,400	2,704,500	2,704,500
2954			124,300						124,300	124,300	1,446,000	1,446,000
2955			72,000						72,000	72,000	932,000	932,000
2956			73,000						73,000	73,000	979,000	979,000
2957					272,500	272,500			272,500	272,500	1,872,900	1,872,900
2958					256,900	256,900			256,900	256,900	1,220,600	1,220,600
2959					145,400	145,400			145,400	145,400	728,400	728,400
2960			984,200		120,000	111,000		131,600	1,104,200	1,095,200	7,387,600	7,191,100
2961					190,500	190,500			190,500	190,500	1,328,600	1,328,600
2962			157,200						157,200	157,200	1,829,000	1,829,000
2963					129,500	129,500			129,500	129,500	1,153,900	1,025,100
2964			82,600						82,600	82,600	347,000	347,000
2965			1,191,600						1,191,600	707,900	5,274,000	3,524,000
2970					1,640,800	1,611,000			1,640,800	1,611,000	7,969,900	7,723,900
2995			316,500						316,500	316,500	1,513,000	1,313,000
3000			3,684,000		1,870,400	1,820,400			7,150,300	7,065,300	22,936,300	21,986,000
3050			1,264,300		297,600	297,600			1,561,900	1,561,900	14,728,900	14,025,900
3055			180,000						180,000	180,000	1,052,000	798,000
3061			490,200						490,200	490,200	2,909,600	2,909,600
3100					2,654,300	2,640,500			2,654,300	2,640,500	11,339,500	11,308,300
3200					3,448,700	3,448,700		45,000	3,448,700	3,448,700	13,582,100	13,471,100
3300					634,100	634,100			634,100	634,100	2,563,800	2,563,800
3350			51,300						51,300	51,300	266,000	266,000
3351			286,200						286,200	286,200	670,300	670,300
3352			139,900						139,900	139,900	334,000	334,000
3353			91,500						91,500	91,500	550,000	550,000

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
3375 WESTPORT BEA	319,100	319,100	7,869,200	39,704,700	31,914,300				8,188,300	8,188,300	39,704,700	31,914,300
3376 WESTPORT BEA			1,291,500	4,783,500	4,333,500				1,291,500	1,291,500	4,783,500	4,333,500
3400 WESTWOOD			2,474,400	8,862,000	8,749,500				2,474,400	2,474,400	8,862,000	8,749,500
3420 WESTWYND 1ST			696,300	4,328,300	4,328,300				696,300	696,300	4,328,300	4,328,300
3421 WESTWYND 2ND			624,500	3,753,600	3,753,600				624,500	624,500	3,753,600	3,753,600
3422 WESTWYND 3RD			239,600	1,458,600	1,458,600				239,600	239,600	1,458,600	1,458,600
3423 WESTWYND 4TH			637,200	4,050,200	4,050,200				637,200	637,200	4,050,200	4,050,200
3424 WESTWYND 5TH			669,500	4,283,900	4,283,900				669,500	669,500	4,283,900	4,283,900
3425 WESTWYND 6TH			1,233,000	7,769,300	7,649,300				1,233,000	1,233,000	7,769,300	7,649,300
3450 WOODLINN WES			199,300	1,691,900	1,691,900				199,300	199,300	1,691,900	1,691,900
3451 WOODLINN WES			61,900	485,300	485,300				61,900	61,900	485,300	485,300
3452 WOODLINN WES			50,000	50,000					50,000	50,000		
3500 WYUMS 1ST			961,300	4,233,000	4,233,000				961,300	961,300	4,233,000	4,233,000
3600 WYUMS 2ND			352,100	2,471,400	2,348,300				352,100	352,100	2,471,400	2,348,300
3700 WYUMS 3RD			444,000	6,336,000	6,336,000				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	409,900	409,900							409,900	409,900		
3900 BUTLERS 6TH	812,600	25,400	7,145,000						812,600	25,400	7,145,000	
4227 DOLL'S 3RD	72,700	72,700	177,500	177,500	177,500				72,700	72,700	177,500	177,500
4228 DOLL'S 4TH	276,300	276,300	576,000	576,000	576,000				276,300	276,300	576,000	576,000
4300 WEST RIVER 1ST	80,200	80,200	7,500	7,500	7,500				80,200	80,200	7,500	7,500
4301 WEST RIVER 2N			1,924,000	2,405,300	1,805,300				1,924,000	1,924,000	2,405,300	1,805,300
4500 DOLL'S 1ST			50,900	109,800	109,800				50,900	50,900	109,800	109,800
4501 DOLL'S 2ND			502,700	2,987,600	2,912,600				502,700	502,700	2,987,600	2,912,600
4700 KOPPANG			118,000	341,900	301,500		60,000		118,000	98,400	341,900	301,500
4900 TWIN MEADOWS			375,500	1,913,100	1,913,100				375,500	375,500	1,913,100	1,913,100

TOTAL BY ADDITION - FULL VALUES

	Ag Land		Commercial		Residential		Fire Amount	Hmst Credit	Land		Improvement	
	Full Land	Net Land	Full Land	Net Land	Full Land	Net Land			Total Land	Net Land	Total Land	Net Land
4950 Borderud's			503,400	503,400	2,507,000	2,507,000			503,400	503,400	2,507,000	2,507,000
4951 HERSCH			123,800	123,800	627,600	627,600			123,800	123,800	627,600	627,600
5075 SHADOW WOOD		72,000	692,300	692,300					764,300	764,300		
5150 WINDSOR GREE			1,173,400	1,173,400	4,633,800	4,633,800			1,173,400	1,173,400	4,633,800	4,633,800
Full Totals:	1,395,900	75,187,200	183,363,200	183,363,200	977,217,800	977,217,800			259,946,300	259,946,300	1,324,396,600	1,324,396,600
Net Totals:	1,395,900	65,169,400	182,997,400	182,997,400	948,041,500	948,041,500	1,000,400		249,582,700	249,582,700	1,212,602,100	1,212,602,100

Total Values By Year

Rept: asRptTotalValuesByYear
City: City of West Fargo

Year	Hmsd Cr	Ag Land	Apt Land	Apt Impr	Comm Land	Comm Impr	Exempt Land	Exempt Impr	Res Land	Res Impr	State Land	State Impr
1997	0 Full:	901,500	0	0	16,758,300	88,201,900	0	0	47,356,000	213,764,400	0	0
	Net:	901,500	0	0	16,758,300	88,201,900	0	0	47,356,000	213,764,400	0	0
1998	614,365 Full:	617,100	0	0	20,005,200	106,113,800	0	0	57,271,700	245,397,500	0	0
	Net:	614,100	0	0	19,508,900	95,611,900	0	0	57,163,800	231,883,235	0	0
1999	566,668 Full:	558,900	0	0	25,023,800	115,668,200	0	0	63,666,500	269,189,100	0	0
	Net:	555,900	0	0	24,303,500	103,584,400	0	0	63,536,480	248,661,252	0	0
2000	608,487 Full:	541,100	11,900	93,700	26,629,700	130,753,700	0	0	68,596,600	298,394,600	0	0
	Net:	536,700	11,900	93,700	25,590,900	116,830,700	0	0	68,457,060	274,814,653	0	0
2001	520,600 Full:	460,300	4,492,200	26,930,300	32,752,700	129,025,111	0	0	72,595,200	328,183,800	0	0
	Net:	460,300	4,492,200	26,033,200	24,755,100	98,743,600	0	0	72,248,600	307,922,600	0	0
2002	653,100 Full:	364,700	6,843,200	38,294,700	38,679,800	134,032,811	0	0	81,505,400	373,117,200	0	0
	Net:	360,500	6,639,800	34,655,700	27,258,900	102,853,300	0	0	81,010,400	349,635,300	0	0
2003	735,500 Full:	425,700	6,753,000	41,105,200	44,008,100	145,156,611	0	0	94,947,200	441,871,100	0	0
	Net:	420,600	6,549,600	37,822,200	30,209,800	105,690,800	0	0	94,319,600	408,574,800	0	0
2004	566,300 Full:	577,300	7,527,800	47,271,900	53,401,800	173,889,300	0	0	136,198,200	517,715,800	0	0
	Net:	565,300	7,214,800	43,988,900	35,303,200	115,871,800	0	0	135,392,600	465,726,200	0	0
2005	504,300 Full:	436,900	9,885,800	58,823,900	56,005,500	189,302,700	0	0	148,461,800	644,669,100	0	0
	Net:	424,900	9,572,800	55,540,900	36,720,900	129,413,000	0	0	147,345,700	578,502,100	0	0
2006	502,500 Full:	444,000	11,510,400	82,249,900	64,199,900	225,138,500	372,000	0	168,357,700	807,395,900	0	0
	Net:	419,100	11,284,600	75,277,900	43,568,300	151,950,000	0	0	165,816,600	738,927,700	0	0
2007	817,900 Full:	1,416,400	12,931,900	105,245,000	76,903,800	253,016,100	372,000	0	178,879,800	893,566,300	0	0
	Net:	1,376,300	12,413,300	97,998,400	50,174,600	166,336,000	0	0	175,595,700	852,693,100	0	0
2008	1,000,400 Full:	1,425,600	13,940,800	107,951,500	87,092,200	299,562,800	361,100	0	186,759,500	978,382,800	0	0
	Net:	1,382,300	12,778,300	100,704,900	52,411,100	163,855,700	0	0	182,997,400	947,969,000	0	0

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

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)