

INTERIM TAXATION COMMITTEE
Testimony of Marcy Dickerson, State Supervisor of Assessments

September 5, 2007

Mr. Chairman, Members of the Committee, for the record my name is Marcy Dickerson and I am employed by the State Tax Commissioner as State Supervisor of Assessments and Director of the Property Tax Division. My testimony today provides information requested in John Walstad's letter to Commissioner Cory Fong, dated August 13, 2007.

1. Effective Tax Rate The three sheets of Attachment A show the effective tax rate (percentage of true and full value paid in annual property taxes by property owners) for residential, commercial, and agricultural property in each county. The sheet for agricultural land shows the effective tax rate based on statutory true and full value based on productivity, and the effective tax rate based on estimated true and full value based on market value.

The difference between effective tax rates on residential and commercial property is due to two factors: the taxable value percentage, which is 9 percent of assessed value for residential property and 10 percent of assessed value for commercial property; and the different mill rates in effect in various political subdivisions. Taxable value for agricultural land is 10 percent of assessed value, but the effective tax rate differs from that of commercial property because true and full value is based on land's productivity and is not market value. Assessed value of all property is 50 percent of true and full value.

2. Agricultural Land Status N.D.C.C. § 57-02-01(1) defines agricultural property.

1. "Agricultural property" means platted or unplatted lands used for raising agricultural crops or grazing farm animals, except lands platted and assessed as agricultural property prior to March 30, 1981, shall continue to be assessed as agricultural property until put to a use other than raising agricultural crops or grazing farm

animals. Agricultural property includes land on which a greenhouse or other building is located if the land is used for a nursery or other purpose associated with the operation of the greenhouse. The time limitations contained in this section may not be construed to prevent property that was assessed as other than agricultural property from being assessed as agricultural property if the property otherwise qualifies under this subsection. Property platted on or after March 30, 1981, is not agricultural property when any four of the following conditions exist:

- a. The land is platted by the owner.
- b. Public improvements, including sewer, water, or streets, are in place.
- c. Topsoil is removed or topography is disturbed to the extent that the property cannot be used to raise crops or graze farm animals.
- d. Property is zoned other than agricultural.
- e. Property has assumed an urban atmosphere because of adjacent residential or commercial development on three or more sides.
- f. The parcel is less than ten acres [4.05 hectares] and not contiguous to agricultural property.
- g. The property sells for more than four times the county average true and full agricultural value.

“Put to a use other than raising agricultural crops or grazing farm animals” does not include any wording about primary use, or any measurement of use. Therefore, so long as a parcel is being used at all to raise agricultural crops or graze farm animals, and four of the specified conditions do not exist, the parcel is assessed as agricultural land. It does not matter if it is being used largely or primarily for some other purpose; that parcel is still agricultural land. If a parcel is being used exclusively for some purpose other than raising or grazing farm animals, that parcel does not qualify as agricultural land.

Primary use of land for agricultural purposes appears to be the most common criterion used by other states for classification as agricultural land. Primary use is measured by revenue produced. It may be assumed that if the primary use of CRP land is recreational rather than

agricultural, i.e., recreational use generates more revenue than CRP payments, that CRP land will lose agricultural status.

I have gathered information from nine states concerning their treatment of agricultural land for assessment purposes. All of them assess CRP land as agricultural land. However, all those states have various size, use, or income requirements that any land must meet to be classified agricultural. None of the nine states' websites indicate any special provisions for land used for hunting except South Dakota, which provides agricultural classification for a state-owned public shooting area or a state-owned game production area owned and managed by the Department of Game, Fish and Parks, that also meets one of two other requirements.

Arizona requires that to qualify as agricultural property, the property must currently be in use to produce crops or livestock, or must be devoted to high-density use in producing commodities, or must be used in the processing of various commodities. Its primary use must be a qualifying agricultural use and the land must have been in active production for at least seven of the past ten years prior to application. There must be a reasonable expectation of the agricultural operation generating an operating profit from the agricultural use of the property. Property that has been in active production may retain agricultural classification if it is inactive as a result of participation in a federal farm program requiring conserving use acreage or acreage conservation requirements, or both. (sic) In the Arizona Department of Revenue Agricultural Property Manual there is a note that because agricultural land is required to be in production for seven out of the last ten calendar years, the County Assessor should reconsider maintaining agricultural classification status on any parcels lying fallow for more than three years.

Idaho requires land to be actively devoted to agriculture. CRP land is included in the definition of land actively devoted to agriculture. If the area is five contiguous acres or less, that

area must produce for sale or home consumption the equivalent of 15 percent or more of the owner's or lessee's annual gross income; or agriculturally produced gross revenues in the immediately preceding year of \$1,000 or more. When the area of land is five contiguous acres or less, such land shall be presumed to be nonagricultural until it is established that the requirements have been met.

Iowa allows agricultural land credit if a tract is owned by a qualifying owner and a designated person is actively engaged in farming during the fiscal year preceding the fiscal year in which the credit for which the tract would be eligible is calculated. The "actively engaged in farming" requirement is satisfied if the designated person is in general control of the tract under a federal program pertaining to agricultural land.

Minnesota defines agricultural land as 10 contiguous acres or more used during the preceding year for agricultural purposes. "Agricultural purposes" means the raising or cultivation of agricultural products or enrollment in the Reinvest in Minnesota (RIM) program or the federal Conservation Reserve Program (CRP) if the property was classified as agricultural in the year prior to its enrollment.

If a parcel is used for both agricultural and commercial purposes, the assessor shall classify the part used for agricultural purposes as class agricultural and the remainder in the class appropriate for its use.

Montana law provides that a parcel is presumed to be used primarily for raising agricultural products if the owner or the owner's immediate family members, agent, employee, or lessee markets not less than \$1,500 in annual gross income from the raising of agricultural products produced by the land.

“Marketing” means the selling of agricultural products produced by the land and includes but is not limited to:

Rental or lease of the land so long as the land is actively used for grazing livestock or for other agricultural purposes; and

Rental payments made under the federal conservation reserve program or a successor to that program.

Nebraska defines agricultural land and horticultural land as land which is primarily used for the production of agricultural or horticultural products. Land retained or protected for future agricultural or horticultural uses under a conservation easement as provided in the Conservation and Preservation Easements Act shall be defined as agricultural land or horticultural land. Land enrolled in a federal or state program in which payments are received for removing such land from agricultural or horticultural production shall be defined as agricultural land or horticultural land. Land that is zoned predominantly for purposes other than agricultural or horticultural use shall not be assessed as agricultural land or horticultural land.

New Mexico law provides that the owner of land bears the burden of demonstrating the use of the land is primarily agricultural. The owner must submit evidence that the products produced or attempted to be produced were produced for sale or home consumption, used by others for sale or resale, used as feed, seed, or breeding stock; or the use of the land met requirements for payment or other compensation pursuant to a soil conservation program under an agreement with an agency of the federal government; or the owner was resting the land to maintain its capacity to produce products in subsequent years.

A presumption exists that land is not used primarily for agricultural purposes if income from nonagricultural use of the land exceeds the income from agricultural use of the land.

All lands that were previously classified as irrigated or dryland but which are now participating in any of the various crop retirement programs such as the soil bank or acreage set-aside program are still to be classified as irrigated or dryland until the program expires from the subject land and clear evidence is shown that a change in land use is occurring. Applications by the owner of land for valuation as agricultural land must contain:

Description of the land;

The use of the land during the year preceding the year for which application is made;

Whether the land was held for speculative land subdivision and sale or has been subdivided;

Whether the land was used for commercial purposes of a nonagricultural character;

Whether the land was used for recreational purposes and if so, how; and

Whether the land was leased and if so, who was the lessee, did he own livestock and what was the lessee's use of the property.

South Dakota requires that land meet two of the following three criteria to qualify for classification as agricultural land:

- (1) At least 33 1/3 percent of the total family gross income of the owner is derived from the pursuit of agriculture as defined in subdivision (2) or it is a state-owned public shooting area or a state-owned game production area and it is owned and managed by the Department of Game, Fish and Parks;
- (2) Its principal use is devoted to the raising and harvesting of crops or timber or fruit trees, the rearing, feeding, and management of farm livestock, poultry, fish, or nursery stock, the production of bees and apiary products, or horticulture, all for intended profit pursuant to subdivision (1).

(3) It consists of not less than 20 acres of unplatted land or is part of a contiguous ownership of less than 80 acres of unplatted land. The same acreage specifications apply to platted land, excluding land platted as a subdivision, which is in an unincorporated area. However, the board of county commissioners may increase the minimum acre requirement up to 160 acres.

I emailed the following question to the South Dakota Department of Revenue: "Does South Dakota treat CRP land differently from other agricultural land for property tax assessment purposes? If so, please explain in as much detail as possible."

The response was: "All property in South Dakota is to be assessed at full and true value, using the three approaches to value. We do not do anything different for CRP land."

Wyoming defines "agricultural land" as "land which has been used or employed during the previous two (2) years and presently is being used and employed for the primary purpose of obtaining a monetary profit as agricultural or horticultural use or any combination thereof is to be agricultural land for the purpose of tax assessment unless legally zoned otherwise by a zoning authority." (sic) Criteria:

1. As of the assessment date, the land is being used for an agricultural purpose, which includes: a.) cultivation of the soil for production of crops; or b.) production of timber products or grasses for forage; or c.) rearing, feeding, grazing, or management of livestock.
2. The land is not part of a platted subdivision.
3. If the land is not leased land, the owner has derived annual gross revenue of not less than \$500 from the marketing of agricultural products. If the land is leased, the lessee

has derived annual gross revenue of not less than \$1,000 from marketing of agricultural products.

4. The land has been used or employed, consistent with the land's size, location and capability to produce as defined by the Department's rules and the "Mapping and Agricultural Manual.

I emailed the following question to the Wyoming Department of Revenue: "Is land that is enrolled in the Conservation Reserve Program taxed the same as other agricultural land in Wyoming? Is any distinction made between CRP land owned by a person engaged in farming or owned by a non-farmer?"

The response was: "Land which is enrolled in a Governmental Conservation Reserve Program, CRP, is valued and taxed as agricultural land. The classification remains either Dry Crop, Irrigated Crop or Range Land, whatever the land was classified as prior to enrollment in the Conservation Reserve Program, it remains in that classification throughout the duration of the CRP contract."

3. Property Tax Capacity of Counties To estimate the property tax capacity of each county, I divided the 2006 taxable value by the estimated 2006 population. [See Attachment B.] The taxable valuation per capita ranges from \$7,274 in Slope County to \$480 in Sioux County. The median is \$3,416 in Nelson County.

Other Revenue Coal severance tax distributions to counties for FY 2007 production were:

Bowman County	\$ 26,302.25
McLean County	2,010,013.46
Mercer County	4,428,684.25
Oliver County	1,510,368.56
Williams County	954.45

[See Attachment C.] The coal severance tax is in lieu of sales tax on the coal. Coal in the ground that will be taxed under the coal severance tax when severed is exempt from property tax.

Coal conversion facilities privilege tax distributions to counties for FY 2007 production were:

McLean County	\$ 560,081.86
Mercer County	2,204,412.31
Morton County	44,076.57
Oliver County	344,976.33

[See Attachment D.] The coal conversion tax is in lieu of property tax on the plant, exclusive of land, which is assessed.

N.D.C.C. § 57-60-14 provides for a “hold-harmless” payment from the state general fund to a county that received less in coal conversion taxes in the most recent year than it received in the preceding year from electrical generation taxes, and in either the preceding year or year 2000, whichever is greater, from coal gasification taxes. In FY 2007, Mercer County received payment from the state general fund in the amount of \$192,809.52. [See Attachment E.]

Section 57-60-14 also contains similar provisions for a coal conversion facility that was not a coal conversion facility under ch. 57-60 before January 1, 2002. That county had to receive in conversion taxes for calendar year 2002 at least as much as was received by that county and taxing districts in that county in property taxes for that facility for taxable year 2001. For subsequent years, “hold harmless” provisions apply, except that amounts received from the state general fund for any calendar year must be allocated by the county in the same manner property taxes for the facility were allocated for taxable year 2001. In FY 2007, Morton County received payment from the state general fund in the amount of \$406,382.87. [See Attachment F.]

Cooperative-owned transmission lines of 230 kilovolts or greater capacity pay a tax of \$225 per mile in lieu of property tax on the lines and associated substations. The entire amount of tax is dedicated to the general fund of the counties where the lines are located. Attachment G shows amounts received by each county in FY 2007.

Rural electric cooperatives pay a gross receipts tax in lieu of property taxes on all property excluding land. Attachment H shows taxes paid to each county in FY 2007.

Telecommunications carriers pay a gross receipts tax in lieu of property taxes on all property used in two-way telecommunications service. There is a standing appropriation of \$8.4 million for distribution to counties each year. Any amount received in excess of \$8.4 million goes to the state general fund. If gross revenue from the tax is less than \$8.4 million, the state general fund makes up the difference in distribution to the counties. Attachment I shows telecommunications gross receipts taxes distributed to counties in FY 2007.

Attachment J shows oil and gas gross production tax revenue distribution to counties in FY 2007, ranging from \$7.79 per capita in McHenry County to \$4,290.13 per capita in Billings County.

A Legislative Council document found at <http://www.legis.nd.gov/fiscal/biennium-reports/60-2007/budget-analysis/legislative/pdf/legislativebudget/polsubassistance.pdf> shows Major State Appropriations and Revenue Allocations for direct Assistance to Political Subdivisions. That data is not broken down by counties.

4. Assessment, Equalization, Abatement, Sales Ratio Study Agricultural, residential, and commercial property is assessed by a township or city assessor. In some jurisdictions, the county director of tax equalization also serves as the local assessor. The local assessor assesses each parcel at its true and full value (market value for residential and commercial property,

agricultural value for agricultural land) as of February 1 of each year. Assessments are approved, or changed, by township and city boards of equalization, which are responsible for equalization among parcels in each township and city. County boards of equalization are responsible for equalization among townships and cities throughout the county. The State Board of Equalization is responsible for equalization among all counties of the state.

Informal appeal process A taxpayer with a question or complaint about that taxpayer's current-year property assessment should first contact the local assessor. If the taxpayer does not resolve the issue with the assessor, the next step in the informal appeal process is to appeal to the township or city board of equalization, which meets on the second Monday (township board) or Tuesday (city board) in April. If the township or city board does not satisfactorily resolve the issue, the taxpayer may appeal to the county board of equalization, which meets during the first ten days of June. If the taxpayer still is not satisfied, and has appealed to both the local and county boards, the taxpayer may appeal to the State Board of Equalization, which meets on the second Tuesday in August. The decision of the State Board of Equalization is the final step in the informal appeal process.

Formal appeal process A taxpayer may file an application for abatement of an assessment on or before November 1 of the year following the year in which the tax became delinquent. For example, a taxpayer may appeal the 2006 property assessment on or before November 1, 2008. The taxpayer makes application to the county auditor, who forwards the application to the township or city in which the property is located for a recommendation. The township or city governing body holds a hearing at which the taxpayer may present evidence. The township or city governing body then makes a recommendation to the board of county commissioners, which also holds a hearing at which the taxpayer may present evidence. The

board of county commissioners then approves or rejects the application for abatement, in whole or in part. If the board rejects the application in whole or in part, a written explanation must be attached to the application and a copy must be mailed to the taxpayer. The taxpayer may appeal to the district court within 30 days after action of the county board.

For more information on the informal and formal appeal processes, see the North Dakota Taxpayer Bill of Rights at <http://www.nd.gov/tax/genpubs/bill-of-rights.pdf>.

Sales Ratio Study The Property Tax Division of the Office of State Tax Commissioner conducts an annual sales/assessment ratio study of properties that have sold in all 53 counties and the 13 major cities. The study shows prices at which properties sold in the prior year, compared to the true and full values assessors placed on those properties for that year. Sales that do not meet the requirements for inclusion in the sales ratio study are excluded. Each county or major city is required to submit 30 usable sales for each class of property, or 10 percent of the total number of properties of that class in the county or city. If an insufficient number of sales took place in the prior year, the county or city submits sales from up to three earlier years. If there is still an insufficient number of sales, the county or city must submit current-year appraisals. The Property Tax Division periodically sends updated reports to the county directors of tax equalization and assessors of major cities for their use in valuing properties in their jurisdictions. Tax directors share the sales ratio reports with township and city assessors in their counties.

After counties submit their annual abstracts of assessment, the Property Tax Division calculates adjustment worksheets that show the ratio of true and full value of current year assessments to prior year sale prices. The worksheets show the median percentage of true and full value for agricultural, residential, and commercial property in each county, and median

percentage of residential and commercial property in each major city. The median ratios for agricultural land are not based on the sales ratio study, but show how close the average value per acre indicated by current-year assessments is to the average value per acre for that county certified by North Dakota State University (NDSU). Those sheets are provided to the counties and major cities prior to the annual August meeting of the State Board of Equalization.

The State Board of Equalization has adopted a policy to allow plus or minus 5 percent tolerance for agricultural, residential, and commercial assessments. If a county or major city's median ratio is between 95 percent and 105 percent of market value for residential and commercial property or between 95 and 105 percent of the NDSU-certified value per acre for agricultural land, the State Board of Equalization will accept the assessments. If a median ratio is outside the tolerance, the Board will generally increase or decrease that county or city's assessments of that class of property to within 3 percent of market value or NDSU-certified value per acre. Based on testimony and requests from a county or city, the State Board of Equalization may make a different adjustment or no adjustment.

The sales ratio study is most useful for jurisdictions in which there are many usable sales. For smaller jurisdictions with few sales, it is also valuable. Assessors may consider sales of similar properties in comparable cities and townships. Comparison of even a few local sales to sales of similar properties in other areas provides a good indicator of market conditions in the assessor's own jurisdiction. That information assists the assessor in estimating obsolescence adjustments that may be appropriate for properties in the assessor's jurisdiction.

5. Property Tax Burden by Property Type Attachment K shows property taxes levied on various classes of property and the percent of total property taxes levied on each class of property from 1983 through 2006.

6. Detailed Soil Surveys The information on counties' use of soil surveys for valuing agricultural property that we provided to the committee at the July 18, 2007, meeting is the most recent we have. Since that time, the North Dakota Association of Counties (NDACo) has conducted a survey of the 53 counties and received 32 responses.

The following 15 counties say they are in compliance with HB 1303: Barnes, Bottineau, Burleigh, Emmons, Golden Valley, Grand Forks, Grant, Logan, McHenry, Pembina, Ransom, Renville, Richland, Stark, and Williams.

The following 8 counties say they are working on becoming compliant: Burke, Divide, Kidder, Mountrail, Stutsman, Traill, Ward, and Wells.

The following 9 counties say they are not in compliance: Adams, Cass, Eddy, Foster, Nelson, Ramsey, Sargent, Sioux, and Stark. The remaining 22 counties did not respond to the survey.

At the beginning of August, the Office of State Tax Commissioner sent requests to all counties to provide documents for us to review, in order to determine what each county needs to do to become compliant with the requirements of HB 1303. To complete the review of agricultural land valuation procedure, each county is asked to provide information for selected townships to ensure this method of valuation is being implemented consistently throughout the county. Your handout entitled "Review of Agricultural Land Valuation Procedures" was sent to each county. We have asked for counties' initial response to the mailing, i.e., submission of valuation schedules, by October 1, 2007.

The Office of State Tax Commissioner is working with NDACo, assessment personnel, and state GIS personnel to provide assistance to counties in implementing HB 1303. Some counties are experiencing problems.

7. Assessed and Taxable Valuation of a \$100,000 Property

	<u>Agricultural</u>	<u>Residential</u>	<u>Commercial</u>	<u>Centrally Assessed</u>
True and Full Value	\$100,000	\$100,000	\$100,000	\$100,000
Assessed value	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Taxable value	\$ 5,000	\$ 4,500	\$ 5,000	\$ 5,000

That concludes my prepared testimony. Before Kathryn Strombeck responds to question no. 8, I will be glad to try to answer any questions you have on what I have presented.

A

Effective TR 2006.xls

Residential property

	2006 Res. Prop.	2006 True and Full	2006 Property Taxes	2006 Effective
<u>COUNTY</u>	<u>Taxable Value</u>	<u>Residential Prop.</u>	<u>on Residential Prop.</u>	<u>Tax Rate on Residential Prop.</u>
Adams	1,367,615	30,391,444	585,190.12	1.93%
Barnes	10,062,486	223,610,800	4,511,600.65	2.02%
Benson	1,539,935	34,220,778	560,365.49	1.64%
Billings	412,845	9,174,333	59,959.38	0.65%
Bottineau	7,179,158	159,536,844	2,407,630.33	1.51%
Bowman	2,330,905	51,797,889	752,304.34	1.45%
Burke	734,110	16,313,556	260,118.95	1.59%
Burleigh	126,297,965	2,806,621,444	52,168,570.18	1.86%
Cass	217,107,787	4,824,617,489	96,665,548.85	2.00%
Cavalier	2,765,337	61,451,933	1,090,569.60	1.77%
Dickey	3,302,041	73,378,689	1,407,170.10	1.92%
Divide	777,405	17,275,667	300,105.61	1.74%
Dunn	935,302	20,784,489	379,876.36	1.83%
Eddy	1,009,791	22,439,800	496,404.67	2.21%
Emmons	1,708,146	37,958,800	640,138.14	1.69%
Foster	2,421,999	53,822,200	962,048.62	1.79%
Golden Valley	854,086	18,979,689	316,130.50	1.67%
Grand Forks	84,669,281	1,881,539,578	39,206,893.28	2.08%
Grant	996,315	22,140,333	407,068.11	1.84%
Griggs	1,126,060	25,023,556	540,744.45	2.16%
Hettinger	880,139	19,558,644	431,135.54	2.20%
Kidder	1,607,525	35,722,778	589,500.96	1.65%
LaMoure	1,982,224	44,049,422	813,390.90	1.85%
Logan	921,147	20,469,933	372,732.81	1.82%
McHenry	3,087,365	68,608,111	1,024,800.79	1.49%
McIntosh	1,593,356	35,407,911	642,442.28	1.81%
McKenzie	2,017,380	44,830,667	592,479.80	1.32%
McLean	9,120,377	202,675,044	2,621,466.94	1.29%
Mercer	8,655,502	192,344,489	3,367,653.28	1.75%
Morton	31,341,069	696,468,200	15,412,872.93	2.21%
Mountrail	2,889,684	64,215,200	1,257,769.41	1.96%
Nelson	1,150,659	25,570,200	549,322.38	2.15%
Oliver	1,184,230	26,316,222	379,549.08	1.44%
Pembina	5,466,836	121,485,244	2,056,906.28	1.69%
Pierce	2,918,768	64,861,511	1,244,164.53	1.92%
Ramsey	9,460,749	210,238,867	4,295,274.22	2.04%
Ransom	3,771,784	83,817,422	1,734,065.88	2.07%
Renville	1,142,330	25,385,111	432,098.40	1.70%
Richland	14,708,030	326,845,111	6,476,858.93	1.98%
Rolette	2,291,675	50,926,111	947,609.05	1.86%
Sargent	2,397,631	53,280,689	1,052,889.21	1.98%
Sheridan	400,490	8,899,778	149,254.58	1.68%
Sioux	114,808	2,551,289	45,077.57	1.77%
Slope	53,861	1,196,911	9,220.57	0.77%
Stark	24,927,581	553,946,244	10,952,005.21	1.98%
Steele	686,568	15,257,067	302,665.75	1.98%
Stutsman	20,091,018	446,467,067	9,720,592.95	2.18%
Towner	930,610	20,680,222	436,272.88	2.11%
Trail	6,688,260	148,628,000	2,919,911.66	1.96%
Walsh	6,913,753	153,638,956	3,308,484.75	2.15%
Ward	71,015,268	1,578,117,067	28,958,737.73	1.84%
Wells	2,539,535	56,434,111	1,019,476.92	1.81%
Williams	<u>18,328,017</u>	<u>407,289,267</u>	<u>8,578,456.14</u>	<u>2.11%</u>
STATE	728,876,798	16,197,262,178	316,413,578.04	1.95%

A

Effective TR 2006.xls

Commercial property

<u>COUNTY</u>	<u>2006 Com. Prop. Taxable Value</u>	<u>2006 True and Full Commercial Prop.</u>	<u>2006 Property Taxes on Commercial Prop.</u>	<u>2006 Effective Tax Rate on Commercial Prop.</u>
Adams	678,749	13,574,980	295,935.61	2.18%
Barnes	3,888,182	77,763,640	1,745,433.79	2.24%
Benson	908,429	18,168,580	328,086.19	1.81%
Billings	1,012,502	20,250,040	146,423.67	0.72%
Bottineau	2,251,232	45,024,640	814,902.04	1.81%
Bowman	1,201,294	24,025,880	360,587.38	1.50%
Burke	782,748	15,654,960	258,651.42	1.65%
Burleigh	56,151,679	1,123,033,580	24,817,521.83	2.21%
Cass	140,920,460	2,818,409,200	62,482,777.70	2.22%
Cavalier	1,371,834	27,436,680	515,620.59	1.88%
Dickey	1,531,106	30,622,120	658,417.08	2.15%
Divide	496,000	9,920,000	181,286.36	1.83%
Dunn	403,241	8,064,820	170,529.65	2.11%
Eddy	384,485	7,689,700	190,135.28	2.47%
Emmons	720,228	14,404,560	270,982.53	1.88%
Foster	1,864,837	37,296,740	689,788.61	1.85%
Golden Valley	363,435	7,268,700	135,319.26	1.86%
Grand Forks	53,036,780	1,060,735,600	25,207,235.13	2.38%
Grant	319,918	6,398,360	141,455.58	2.21%
Griggs	578,660	11,573,200	280,636.32	2.42%
Hettinger	377,965	7,559,300	182,453.32	2.41%
Kidder	460,470	9,209,400	181,967.15	1.98%
LaMoure	862,088	17,241,760	353,076.17	2.05%
Logan	299,590	5,991,800	122,737.09	2.05%
McHenry	1,700,348	34,006,960	507,969.84	1.49%
McIntosh	613,202	12,264,040	247,665.00	2.02%
McKenzie	1,341,058	26,821,160	330,964.85	1.23%
McLean	2,417,615	48,352,300	704,339.66	1.46%
Mercer	3,428,004	68,560,080	1,240,392.57	1.81%
Morton	14,477,111	289,542,220	6,846,619.66	2.36%
Mountrail	1,648,807	32,976,140	718,674.06	2.18%
Nelson	768,536	15,370,720	364,019.32	2.37%
Oliver	520,992	10,419,840	154,947.51	1.49%
Pembina	3,233,401	64,668,020	1,213,858.38	1.88%
Pierce	1,253,226	25,064,520	531,109.35	2.12%
Ramsey	5,269,268	105,385,360	2,793,797.50	2.65%
Ransom	1,794,188	35,883,760	928,018.99	2.59%
Renville	460,167	9,203,340	177,468.70	1.93%
Richland	8,071,631	161,432,620	3,627,743.89	2.25%
Rolette	1,048,384	20,967,680	483,325.21	2.31%
Sargent	1,165,561	23,311,220	539,851.96	2.32%
Sheridan	255,301	5,106,020	97,052.45	1.90%
Sioux	45,359	907,180	17,689.84	1.95%
Slope	141,666	2,833,320	18,809.04	0.66%
Stark	9,646,057	192,921,140	4,287,132.41	2.22%
Steele	464,106	9,282,120	216,847.79	2.34%
Stutsman	11,267,212	225,344,240	5,167,694.27	2.29%
Towner	623,600	12,472,000	256,816.72	2.06%
Trail	4,735,732	94,714,640	1,906,436.29	2.01%
Walsh	3,153,574	63,071,480	1,526,223.07	2.42%
Ward	36,075,692	721,513,840	15,053,477.92	2.09%
Wells	1,158,555	23,171,100	454,776.56	1.96%
Williams	<u>8,397,792</u>	<u>167,955,840</u>	<u>3,755,706.31</u>	<u>2.24%</u>
STATE	396,042,057	7,920,841,140	174,701,388.87	2.21%

A

Effective TR 2006.xls

Agricultural land

Effective tax rates on agricultural land based on estimated market value

COUNTY	2006 Ag land Taxable Value	2006 True and Full Agricultural Value	2006 Median Ratio T&F Ag. Value + Sales Price	Estimated Market Value	2006 Property Taxes on Agricultural Land	2006 Effective Tax Rate on Agricultural Value	2006 Effective Tax Rate on Market Value
Adams	5,136,589	102,731,780	38.0	270,346,789	1,869,581.02	1.82%	0.69%
Barnes	17,721,978	354,439,560	51.4	689,571,128	5,790,555.76	1.63%	0.84%
Benson	10,653,381	213,067,620	78.2	272,464,987	3,374,827.46	1.58%	1.24%
Billings	2,037,203	40,744,060	34.5	118,098,725	297,839.16	0.73%	0.25%
Bottineau	14,138,497	282,769,940	51.3	551,208,460	4,236,417.83	1.50%	0.77%
Bowman	4,829,392	96,587,840	39.8	242,683,015	1,157,126.01	1.20%	0.48%
Burke	6,574,544	131,490,880	69.2	190,015,723	1,929,886.61	1.47%	1.02%
Burleigh	8,683,364	173,667,280	36.8	471,921,957	2,372,287.56	1.37%	0.50%
Cass	30,086,670	601,733,400	47.2	1,274,588,858	9,243,000.05	1.54%	0.73%
Cavalier	16,856,241	337,124,820	43.2	780,381,528	5,171,451.27	1.53%	0.66%
Dickey	12,239,696	244,793,920	50.7	482,828,245	4,207,113.57	1.72%	0.87%
Divide	8,128,399	162,567,980	68.7	236,634,614	2,367,273.70	1.46%	1.00%
Dunn	6,644,760	132,895,200	41.2	322,561,165	2,124,165.17	1.60%	0.66%
Eddy	4,359,460	87,189,200	47.5	183,440,353	1,668,635.35	1.91%	0.91%
Emmons	9,732,423	194,648,460	48.7	399,688,830	2,875,138.42	1.48%	0.72%
Foster	6,158,965	123,179,300	73.9	166,683,762	1,843,987.14	1.50%	1.11%
Golden Valley	3,488,958	69,779,160	55.2	126,411,522	1,071,101.82	1.53%	0.85%
Grand Forks	20,751,965	415,039,300	55.7	745,133,393	7,176,580.14	1.73%	0.96%
Grant	7,553,510	151,070,200	33.6	449,613,690	2,444,053.62	1.62%	0.54%
Griggs	7,201,026	144,020,520	70.6	203,995,071	2,678,919.19	1.86%	1.31%
Hettinger	8,467,837	169,356,740	41.4	409,074,251	2,621,952.82	1.55%	0.64%
Kidder	7,463,583	149,271,660	45.7	326,633,829	2,377,210.48	1.59%	0.73%
La Moure	14,344,815	286,896,300	47.3	606,546,089	4,161,460.35	1.45%	0.69%
Logan	5,798,005	115,960,100	42.0	276,095,476	1,701,952.68	1.47%	0.62%
McHenry	12,211,875	244,237,500	67.4	362,370,178	3,301,808.49	1.35%	0.91%
McIntosh	6,125,696	122,513,920	50.8	241,169,134	1,865,695.72	1.52%	0.77%
McKenzie	8,341,043	166,820,860	57.2	291,644,860	1,792,914.19	1.07%	0.61%
McLean	16,457,406	329,148,120	49.7	662,269,859	4,065,355.81	1.24%	0.61%
Mercer	5,165,074	103,301,480	47.5	217,476,800	1,656,209.21	1.60%	0.76%
Morton	8,659,585	173,191,700	33.4	518,538,024	3,156,355.87	1.82%	0.61%
Mountrail	10,478,885	209,577,700	45.5	460,610,330	3,617,663.06	1.73%	0.79%
Nelson	8,961,377	179,227,540	72.8	246,191,676	3,324,153.82	1.85%	1.35%
Oliver	3,729,517	74,590,340	56.7	131,552,628	1,130,842.06	1.52%	0.86%
Pembina	20,611,184	412,223,680	43.9	939,006,105	6,750,513.69	1.64%	0.72%
Pierce	7,753,062	155,061,240	63.3	244,962,464	2,440,664.64	1.57%	1.00%
Ramsey	10,952,269	219,045,380	71.3	307,216,522	3,867,145.54	1.77%	1.26%
Ransom	9,096,260	181,925,200	48.3	376,656,729	3,209,562.48	1.76%	0.85%
Renville	8,300,779	166,015,580	62.5	265,624,928	2,348,229.30	1.41%	0.88%
Richland	23,606,798	472,135,960	38.0	1,242,463,053	8,710,865.42	1.84%	0.70%
Rolette	6,428,662	128,573,240	76.8	167,413,073	2,194,650.54	1.71%	1.31%
Sargent	11,883,986	237,679,720	48.1	494,136,632	4,181,025.73	1.76%	0.85%
Sheridan	5,677,603	113,552,060	38.0	298,821,211	1,777,005.74	1.56%	0.59%
Sioux	1,890,244	37,804,880	45.6	82,905,439	694,020.82	1.84%	0.84%
Slope	4,927,376	98,547,520	60.4	163,158,146	977,830.46	0.99%	0.60%
Stark	7,940,645	158,812,900	41.4	383,606,039	2,718,013.64	1.71%	0.71%
Steele	9,755,012	195,100,240	48.3	403,934,244	3,391,376.95	1.74%	0.84%
Stutsman	18,603,326	372,066,520	54.4	683,945,809	6,039,831.46	1.62%	0.88%
Towner	9,954,723	199,094,460	77.8	255,905,476	3,092,965.87	1.55%	1.21%
Traill	15,014,168	300,283,360	56.3	533,362,984	5,608,835.77	1.87%	1.05%
Walsh	22,134,985	442,699,700	64.7	684,234,467	8,068,089.08	1.82%	1.18%
Ward	17,106,925	342,138,500	57.8	591,935,121	5,009,593.61	1.46%	0.85%
Wells	12,635,706	252,714,120	57.9	436,466,528	3,712,179.70	1.47%	0.85%
Williams	10,850,756	217,015,120	56.2	386,147,900	3,767,780.70	1.74%	0.98%
STATE	554,306,188	11,086,123,760	51.9	21,360,546,744	177,233,696.55	1.60%	0.83%

B

Prop Tax Capacity 2006.xls

<u>COUNTY</u>	2006	2006 Taxable Value		<u>Rank</u>
	<u>Estimated Population</u>	<u>Taxable Value</u>	<u>Per Capita</u>	
Slope	713	5,186,511	7,274	1
Billings	829	5,143,741	6,205	2
Steele	1,943	11,066,751	5,696	3
Cavalier	4,099	21,350,837	5,209	4
Towner	2,417	11,608,241	4,803	5
Sheridan	1,408	6,582,473	4,675	6
Divide	2,092	9,636,717	4,606	7
Burke	1,947	8,674,873	4,456	8
LaMoure	4,262	18,657,111	4,378	9
Renville	2,425	10,369,902	4,276	10
Wells	4,432	18,849,951	4,253	11
McHenry	5,429	22,827,004	4,205	12
Kidder	2,453	10,223,053	4,168	13
Pembina	7,906	31,175,622	3,943	14
Emmons	3,645	14,303,609	3,924	15
Bottineau	6,650	25,974,500	3,906	16
Hettinger	2,564	9,812,881	3,827	17
Griggs	2,456	9,379,929	3,819	18
Sargent	4,198	15,915,726	3,791	19
Dunn	3,443	12,876,596	3,740	20
Foster	3,583	12,872,665	3,593	21
Logan	1,999	7,120,074	3,562	22
Grant	2,588	8,921,506	3,447	23
McIntosh	2,956	10,182,452	3,445	24
Pierce	4,221	14,505,869	3,437	25
Barnes	10,955	37,449,664	3,418	26
Nelson	3,289	11,233,880	3,416	27
McLean	8,543	28,574,201	3,345	28
Bowman	2,991	9,984,978	3,338	29
Golden Valley	1,691	5,597,101	3,310	30
Traill	8,178	26,942,089	3,294	31
Dickey	5,398	17,463,207	3,235	32
Oliver	1,808	5,843,990	3,232	33
Adams	2,332	7,507,345	3,219	34
Richland	16,888	51,433,575	3,046	35
McKenzie	5,700	17,230,408	3,023	36
Cass	132,525	395,777,450	2,986	37
Ransom	5,695	16,977,377	2,981	38
Walsh	11,362	32,636,564	2,872	39
Eddy	2,502	6,481,230	2,590	40
Stutsman	20,761	53,706,579	2,587	41
Burleigh	75,384	194,888,084	2,585	42
Mountrail	6,442	16,308,796	2,532	43
Grand Forks	65,435	161,756,077	2,472	44
Morton	25,754	61,505,204	2,388	45
Ramsey	11,267	26,565,997	2,358	46
Ward	55,270	127,555,976	2,308	47
Mercer	8,234	18,895,195	2,295	48
Williams	19,456	41,436,481	2,130	49
Stark	22,167	44,563,703	2,010	50
Benson	6,997	13,794,208	1,971	51
Rolette	13,903	10,208,574	734	52
Sioux	<u>4,282</u>	<u>2,056,532</u>	<u>480</u>	53
STATE	635,867	1,777,593,059	2,796	

COAL SEVERANCE TAX DISTRIBUTION
(Per SB 2299 - 2001 Legislature)

21-Aug-07

Coal Producing County	YTD	Tons Produced	Total Tax Collected	Tons Shipped Out of State	Tax Collected Research Fund @ \$.02 / Ton	\$.375 tax on coal used in state to be distributed	Tax on coal shipped out to be distributed (rate may vary by county)	Counties' share 70% of \$.375 tax and county-granted reduced tax on tons to be shipped out	Land board share 30% of \$.375 tax and \$.1125 on tons to be shipped out	Total tax Excluding Research Fund
Adams	YTD	0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
Bowman	YTD	100,199.00	\$0.00	0.00	2,003.98	37,574.64	0.00	26,302.25	11,272.39	37,574.64
			39,578.62	0.00						
McLean	YTD	700,595.00	\$276,735.03		14,011.90	262,723.13	0.00	183,906.19	78,816.94	262,723.13
		7,657,194.00	3,024,591.66		153,143.88	2,871,447.78	0.00	2,010,013.46	861,434.32	2,871,447.78
Mercer	YTD	1,386,658.76	\$547,847.66		27,739.12	520,108.54	0.00	364,075.98	156,032.56	520,108.54
		16,870,880.58	6,664,115.32		337,423.56	6,326,691.76	0.00	4,428,684.25	1,898,007.51	6,326,691.76
Oliver	YTD	445,290.24	\$176,020.40		8,912.42	167,107.98	0.00	116,975.59	50,132.39	167,107.98
		5,753,453.77	2,272,745.05		115,075.70	2,157,669.35	0.00	1,510,368.56	647,300.79	2,157,669.35
Williams	YTD	0.00	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		3,636.00	1,436.22	3,636.00	72.72	0.00	1,363.50	954.45	409.05	1,363.50
Total	YTD	2,532,544.00	1,000,603.09	0.00	50,663.44	949,939.65	0.00	664,957.76	284,981.89	949,939.65
		30,385,363.35	\$12,002,466.87	3,636.00	\$607,719.84	\$11,393,383.53	\$1,363.50	\$7,976,322.97	\$3,418,424.06	\$11,394,747.03

C

COAL CONVERSION TAX TO DATE
Based on generation month, not collection month

Through

6/30/2007

D

COAL CONVERSION TAX - Electric**All Plants**

Fiscal Year 2007		<u>McLean County</u>	<u>Mercer County</u>	<u>Morton County</u>	<u>Oliver County</u>	<u>State General Fund</u>
Installed Capacity	47,572,620					
No. of Days	365					
Tax Base	20,837,115,620.80					
Tax on Installed Capacity:	\$13,544,286.79					
Distribution: 15% Counties, 85% SGF		560,081.86	1,082,508.26	44,076.57	344,976.33	11,512,643.77
Production Kwh	29,539,998,578					
Tax Paid on Production:	7,384,999.71					
Distribution: 100% SGF						7,384,999.71
Total Tax Paid - Electric	\$20,929,286.50	\$560,081.86	\$1,082,508.26	\$44,076.57	\$344,976.33	\$18,897,643.48
To date: FY 2007	\$20,929,286.50					

COAL CONVERSION TAX - Gasification**Great Plains Synfuels Plant****Fiscal Year 2007**

Taxable Gross Receipts	\$177,173,287.80					
Tax on Gross Receipts	\$7,264,104.80					
Taxable SNG (mcf)	37,719,874					
Tax on mcf	\$5,092,183.02					
Total Tax Paid - Gasification	\$7,979,360.35					
Distribution: \$41,666.67 + 85% of balance to SGF; 15% of balance to county			1,121,904.05			6,857,456.30
To date: FY 2007	\$7,979,360.35					
TOTAL COAL CONVERSION TAX PAID	\$28,908,646.85	\$560,081.86	\$2,204,412.31	\$44,076.57	\$344,976.33	\$25,755,099.78

21-Aug-07

**Coal Conversion Tax (elec.) certified
for Mercer County IN 2005**

<u>Date Certified</u>	<u>Mercer</u>
01/03/05	88,969.29
02/03/05	91,934.94
03/02/05	91,934.94
04/01/05	83,038.00
05/02/05	91,934.94
06/02/05	88,945.04
07/01/05	91,934.94
08/01/05	88,969.29
09/01/05	91,934.94
10/03/05	91,934.94
11/01/05	88,969.29
12/01/05	<u>91,959.20</u>
Total IN 2005	1,082,459.75

**Coal Conv. Tax (gas) certified
for Mercer County IN 2000**

<u>Date Certified</u>	<u>Mercer</u>	
01/04/00	93,005.24	
02/01/00	83,545.00	
03/02/00	180,872.48	
04/03/00	84,807.22	
05/01/00	90,745.12	
06/01/00	120,656.03	
07/03/00	114,696.09	
08/01/00	80,012.31	
09/01/00	99,390.24	
10/03/00	91,185.26	
11/01/00	103,253.34	
12/01/00	<u>119,065.53</u>	
Total IN 2000	1,261,233.86	2,343,693.61

**Coal Conv. Tax (gas) certified
for Mercer County IN 2006**

<u>Date Certified</u>	<u>Mercer</u>
01/04/06	88,969.29
02/02/06	91,934.94
03/02/06	91,934.94
04/04/06	83,038.00
05/01/06	91,934.94
06/01/06	88,945.04
07/03/06	91,934.94
08/02/06	88,969.29
09/01/06	91,934.94
10/02/06	91,934.94
11/01/06	88,969.29
12/01/06	<u>91,959.20</u>
Total IN 2006	1,082,459.75

<u>Date Certified</u>	<u>Mercer</u>	
01/04/06	81,428.57	
02/02/06	80,437.13	
03/02/06	0.00	
04/04/06	152,401.27	
05/01/06	85,595.39	
06/01/06	61,284.31	
07/03/06	54,686.93	
08/02/06	88,121.75	
09/01/06	88,168.05	
10/02/06	198,555.81	
11/01/06	88,121.75	
12/01/06	<u>89,623.38</u>	
Total IN 2006	1,068,424.34	2,150,884.09

Mercer

County base:

Certified to Mercer Co.
2005 (elec) and 2000 (gas) 2,343,693.61

Certified to Mercer Co.
Total Certified in 2006 2,150,884.09

Shortfall 192,809.52 To be made up by State General Fund

F

HeskettCY06.xls

Heskett Plant Distribution to Morton County - 2006
[N.D.C.C. section 57-60-14(2)]

<u>Certification Date</u>	<u>Distribution to Morton County</u>	<u>Distribution to State General Fund</u>	<u>Total Conversion Pmts. Heskett 1 and 2</u>
January 4, 2006	3,622.32	31,821.63	35,443.95
February 2, 2006	3,743.06	33,036.16	36,779.22
March 2, 2006	3,743.06	32,406.25	36,149.31
April 4, 2006	3,380.83	27,983.08	31,363.91
May 1, 2006	3,743.06	34,516.28	38,259.34
June 1, 2006	3,617.29	25,470.33	29,087.62
July 3, 2006	3,743.06	32,044.63	35,787.69
August 2, 2006	3,622.32	30,897.06	34,519.38
September 1, 2006	3,743.06	36,121.68	39,864.74
October 2, 2006	3,743.06	33,373.43	37,116.49
November 1, 2006	3,622.32	22,743.88	26,366.20
December 1, 2006	<u>3,748.10</u>	<u>23,332.48</u>	<u>27,080.58</u>
CY 2006	\$44,071.54	\$363,746.89	\$407,818.43
2001 property tax	\$450,454.41		
Total amount paid to Morton County for 2005	\$450,454.41		
Amount certified to Morton County in 2006	<u>\$44,071.54</u>		
Balance to be paid to Morton County by the State for 2006	\$406,382.87		

G

**TRANSMISSION LINE TAXES PAID - JUNE 2007
ALLOCATED TO COUNTIES**

N.D.C.C. 57-33.1-02(2)

<u>County</u>	<u>Basin Electric Power Cooperative</u>	<u>Great River Energy - (fmly. United Power - Cooperative Pwr.)</u>	<u>Minnkota Power Cooperative</u>	<u>Square Butte Electric Cooperative</u>	<u>Great River Energy - (fmly. United Power Association)</u>	<u>Total</u>
Barnes			\$8,505.00	\$8,797.50		\$17,302.50
Benson					\$8,941.50	8,941.50
Burke	\$1,473.75					1,473.75
Burleigh	10,541.25	\$8,023.50	8,257.50	9,067.50		35,889.75
Cass			14,670.00	4,815.00		19,485.00
Dickey	1,390.50					1,390.50
Divide	5,305.50					5,305.50
Dunn	9,117.00					9,117.00
Emmons	16,602.75					16,602.75
Grand Forks			7,447.50		8,325.00	15,772.50
Kidder	4,864.50	8,635.50	7,492.50	8,077.50		29,070.00
LaMoure		8,923.50				8,923.50
Logan	6,331.50					6,331.50
McHenry					8,460.00	8,460.00
McIntosh	6,743.25					6,743.25
McKenzie	639.00					639.00
McLean	13,452.75	8,016.75			10,723.50	32,193.00
Mercer	22,979.25				1,419.75	24,399.00
Morton	26,525.25		2,857.50			29,382.75
Mountrail	10,809.00					10,809.00
Nelson					5,850.00	5,850.00
Oliver	8,993.25		6,435.00	3,690.00	3,215.25	22,333.50
Pierce					4,050.00	4,050.00
Ramsey					10,572.75	10,572.75
Ransom		7,494.75		832.50		8,327.25
Richland		9,636.75	7,537.50	5,332.50		22,506.75
Sargent		2,623.50				2,623.50
Sioux	2,556.00					2,556.00
Steele			22.50			22.50
Stutsman		7,731.00	10,980.00	12,780.00		31,491.00
Ward	13,306.50					13,306.50
Williams	<u>3,606.75</u>					<u>3,606.75</u>
Total	\$165,237.75	\$61,085.25	\$74,205.00	\$53,392.50	\$61,557.75	\$415,478.25

md
06/27/07

H

*Rural Electric Cooperative
Gross Receipts Tax for 2006*

County Name	Line Miles	Taxes
Adams	732.3000	\$64,933.09
Barnes	1664.4532	\$303,984.06
Benson	1326.6980	\$94,376.84
Billings	926.5500	\$82,038.14
Bottineau	1807.4660	\$155,340.59
Bowman	971.5000	\$95,199.56
Burke	952.2545	\$40,872.97
Burleigh	2249.6726	\$271,861.88
Cass	2730.5357	\$505,496.95
Cavalier	1218.8642	\$75,018.12
Dickey	857.7210	\$75,264.84
Divide	983.2997	\$42,676.83
Douglas	1463.4700	\$142,618.54
Eddy	548.6676	\$42,238.17
Emmons	1223.5022	\$43,039.83
Foster	615.0760	\$41,934.09
Golden Valley	568.5490	\$30,000.19
Grand Forks	1799.4099	\$213,409.99
Grant	1276.2000	\$65,862.74
Griggs	684.3153	\$73,330.77
Hettinger	796.0800	\$72,449.69
Kidder	1062.3214	\$53,520.44
LaMoure	1009.7380	\$95,909.47
Logan	790.9485	\$37,941.36
McHenry	1708.5880	\$171,181.79
Minot	859.0114	\$41,106.14
McKenzie	2411.2500	\$278,443.75

H

McLean	1806.0290	\$95,967.52
Mercer	1152.1700	\$133,144.29
Morton	1846.7000	\$95,305.37
Mountrail	1496.0988	\$115,581.57
Nelson	902.0397	\$108,096.07
Oliver	718.0800	\$77,640.01
Pembina	1050.6467	\$127,982.24
Pierce	881.6410	\$61,525.05
Ramsey	1082.2599	\$98,389.70
Ransom	947.7856	\$157,182.83
Renville	791.1471	\$61,563.68
Richland	1575.6893	\$183,691.48
Rolette	1171.4770	\$88,433.56
Sargent	910.8588	\$93,285.23
Sheridan	710.9700	\$75,900.23
Sioux	673.2000	\$34,742.81
Slope	645.0320	\$56,603.81
Stark	1444.7500	\$128,048.19
Steele	664.6114	\$74,685.72
Stutsman	1960.9580	\$138,776.35
Towner	927.2010	\$61,744.80
Traill	915.4265	\$108,741.84
Walsh	1417.8937	\$166,401.49
Ward	2474.1203	\$647,795.74
Wells	1075.7660	\$74,790.11
Williams	1993.4160	\$161,820.94
Totals	64474.4098	\$6,437,891.46

I

State of North Dakota
Office of State Tax Commissioner

Allocation of Telecommunications Gross Receipts Tax

County	Amount
Adams	65,881.37
Barnes	227,814.04
Benson	130,447.32
Billings	24,310.85
Bottineau	102,349.15
Bowman	25,663.29
Burke	22,498.60
Burleigh	773,690.48
Cass	1,485,635.03
Cavalier	51,992.50
Dickey	61,221.36
Divide	28,676.98
Dunn	37,466.52
Eddy	59,730.78
Emmons	34,095.71
Foster	35,331.02
Golden Valley	70,574.19
Grand Forks	667,387.14
Grant	90,093.03
Griggs	31,924.00
Hettinger	81,420.85
Kidder	65,613.10
LaMoure	73,439.61
Logan	49,303.99
McHenry	75,288.02
McIntosh	67,588.41
McKenzie	67,816.59
McLean	95,315.96
Mercer	84,496.79
Morton	344,032.66
Mountrail	68,578.00
Nelson	90,756.16
Oliver	18,401.62
Pembina	107,124.39
Pierce	110,847.97
Ramsey	214,830.98
Ransom	59,450.09
Renville	31,793.45
Richland	259,592.16
Rolette	107,189.30
Sargent	102,335.53
Sheridan	48,508.37
Sioux	24,887.84
Slope	7,041.03
Stark	366,666.37
Steele	71,947.56
Stutsman	279,876.41
Towner	53,317.71
Traill	161,206.04
Walsh	185,253.51
Ward	657,755.72
Wells	73,257.38
Williams	268,283.07
Total:	8,400,000.00

J

**Oil and Gas Gross Production Tax Revenue
FY 2007 Distributions to Counties
And Calculation of Distribution Per Capita
(County Amounts Include City Distributions)**

County	FY 2007 Distribution of Gross Production Tax	2006 Estimated Population	Distribution Per Capita
Billings	\$ 3,556,521.37	829	\$ 4,290.13
Bottineau	1,878,817.10	6,650	282.53
Bowman	4,100,025.14	2,991	1,370.79
Burke	1,320,256.98	1,947	678.10
Divide	1,186,435.32	2,092	567.13
Dunn	1,483,603.02	3,443	430.90
Golden Valley	1,171,327.60	1,691	692.68
McHenry	42,298.49	5,429	7.79
McKenzie	4,222,017.50	5,700	740.70
McLean	74,958.26	8,543	8.77
Mountrail	988,275.40	6,442	153.41
Renville	1,009,507.25	2,425	416.29
Slope	994,897.97	713	1,395.37
Stark	1,805,990.76	22,167	81.47
Ward	92,577.61	55,270	1.68
Williams	3,707,287.37	19,456	190.55
Total/Average	\$ 27,634,797.14	145,788	\$ 189.55

Source: County distributions are from ND Treasurer's website. 2006 population estimates are from US Census Bureau website.

	Agricultural Taxes	% of Total	Residential Taxes	% of Total	Commercial Taxes	% of Total	Centrally Assessed Taxes *	% of Total	Total Ag., Res., Comm. & Centrally Assd. Taxes	
1983	85,105,966.31	37.03%	73,947,257.78	32.17%	51,826,769.61	22.55%	18,971,008.71	8.25%	229,851,002.41	100.00%
1984	91,286,656.18	36.97%	80,154,424.13	32.46%	57,034,782.39	23.10%	18,460,539.83	7.48%	246,936,402.53	100.00%
1985	91,950,900.48	35.47%	86,485,615.50	33.36%	62,025,047.74	23.93%	18,764,399.05	7.24%	259,225,962.77	100.00%
1986	93,894,184.53	34.67%	91,004,946.59	33.60%	66,230,557.29	24.46%	19,682,196.55	7.27%	270,811,884.96	100.00%
1987	97,308,024.10	34.69%	94,631,814.90	33.74%	68,416,975.93	24.39%	20,113,830.04	7.17%	280,470,644.97	100.00%
1988	100,479,500.61	34.40%	98,987,203.97	33.89%	71,796,808.21	24.59%	20,814,866.70	7.13%	292,078,379.49	100.00%
1989	105,332,099.76	34.01%	105,845,342.77	34.18%	76,552,425.54	24.72%	21,979,537.87	7.10%	309,709,405.94	100.00%
1990	109,968,614.33	33.83%	111,091,346.83	34.17%	80,959,413.39	24.90%	23,055,273.42	7.09%	325,074,647.97	100.00%
1991	110,813,087.49	33.03%	116,303,899.97	34.67%	84,447,360.68	25.17%	23,936,552.90	7.13%	335,500,901.04	100.00%
1992	113,707,139.57	32.31%	124,071,906.80	35.25%	89,570,232.04	25.45%	24,618,898.00	6.99%	351,968,176.41	100.00%
1993	117,612,200.27	31.99%	131,396,787.84	35.74%	93,192,464.38	25.35%	25,396,636.01	6.91%	367,598,088.50	100.00%
1994	121,706,909.97	31.37%	140,990,862.45	36.34%	96,838,072.00	24.96%	28,443,568.50	7.33%	387,979,412.92	100.00%
1995	128,744,839.80	31.53%	152,172,067.77	37.26%	102,501,325.18	25.10%	24,934,982.42	6.11%	408,353,215.17	100.00%
1996	136,200,329.60	31.85%	160,879,642.08	37.62%	104,802,388.32	24.51%	25,794,787.29	6.03%	427,677,147.29	100.00%
1997	141,712,721.38	31.66%	170,682,809.04	38.13%	109,042,133.49	24.36%	26,144,610.51	5.84%	447,582,274.42	100.00%
1998	145,916,895.40	31.37%	183,064,621.32	39.35%	116,606,815.96	25.06%	19,615,062.85	4.22%	465,203,395.53	100.00%
1999	146,637,400.23	30.16%	196,890,285.57	40.50%	122,113,936.07	25.12%	20,552,641.76	4.23%	486,194,263.63	100.00%
2000	149,034,305.91	29.28%	205,319,323.85	40.34%	130,113,743.83	25.56%	24,565,347.46	4.83%	509,032,721.05	100.00%
2001	151,853,486.72	28.51%	215,069,030.34	40.38%	137,248,041.19	25.77%	28,459,117.20	5.34%	532,629,675.45	100.00%
2002	158,940,830.24	28.34%	229,596,956.71	40.94%	143,684,077.07	25.62%	28,530,045.34	5.09%	560,751,909.36	100.00%
2003	168,055,564.97	28.66%	240,356,676.04	40.99%	147,516,625.77	25.16%	30,483,150.62	5.20%	586,412,017.40	100.00%
2004	161,953,060.91	26.20%	266,488,154.06	43.12%	157,685,527.15	25.51%	31,938,951.03	5.17%	618,085,693.15	100.00%
2005	168,453,386.13	25.53%	291,971,255.01	44.25%	167,020,372.86	25.31%	32,344,361.57	4.90%	659,789,375.57	100.00%
2006	177,233,696.55	25.09%	316,413,578.04	44.79%	179,826,255.42	25.46%	32,954,091.30	4.66%	706,427,621.31	100.00%

*Includes ad valorem tax on telecommunications property through 1997.

Beginning with 1998, \$8.4 million of telecommunications gross receipts tax is distributed to taxing districts in the same way the ad valorem tax was distributed in 1997, prior to the sale of some US West exchanges to rural telephone companies.

K

