

**TESTIMONY OF THE OFFICE OF STATE TAX COMMISSIONER  
BEFORE THE  
PROPERTY TAX MEASURE REVIEW COMMITTEE**

**INITIATED CONSTITUTIONAL MEASURE NO. 2**

**JUNE 22, 2011**

Chairman Drovdal, members of the Property Tax Measure Review Committee, I am Marcy Dickerson, State Supervisor of Assessments and Director of the Property Tax Division for the Office of State Tax Commissioner. I am here today to provide information requested in the June 9, 2011, letter to Tax Commissioner Cory Fong from Becky Keller, Senior Financial Analyst.

**PROPERTY TAXES LEVIED**

The State of North Dakota may levy one mill for the State Medical Center. Political subdivisions that may levy property taxes are Garrison Diversion Conservancy District, - Counties, Civil Townships, Cities, City Park Districts, Rural Ambulance Service Districts, Rural - Fire Protection Districts, Hospital Districts, School Districts, Recreation Service Districts, Soil Conservation Districts, and the Southwest Water Authority District. Irrigation Districts and Water Districts do not have authority to levy taxes but do levy special assessments. Table 3 of the 2010 Property Tax Statistical Report (attached) shows the amount levied by each type of district in each county for 2010. Total ad valorem and special taxes levied for 2010 are \$733,810,485.45. [Chart No. 1] Special taxes include mobile home taxes; electric generation, distribution, and transmission taxes; forest stewardship taxes, and payments in lieu of taxes under N.D.C.C. ch. 40-57.1. Table 3 also shows special assessments levied for 2010. Table 10 (attached) is a recap of Table 3 information for 2001 through 2010. [Chart No. 2]

Purposes for which each type of political subdivision may levy taxes, the maximum number of mills allowed for each levy, and the statutory reference for each levy are included in the July 2009 Schedule of Levy Limitations, available at <http://www.nd.gov/tax/property/pubs/levy-limitations.pdf>. That document will be replaced shortly with the July 2011 Schedule of Levy Limitations, which will contain very few changes. We can provide copies to you if you wish. At this time counties may levy for 68 purposes; townships may levy for 34 purposes; cities may levy for 67 purposes; and school districts may levy for 19 purposes. Other political subdivisions also may levy for multiple purposes.

Classes of taxable North Dakota property include agricultural land, residential property, commercial property, and centrally assessed property (railroads, gas companies, power companies, and pipeline companies). Farm buildings and qualifying farm residences are exempt from taxation.

Table 9 of the 2010 Property Tax Statistical Report (attached) shows the amounts levied on each class of property from 2001 through 2010. [Chart Nos. 3 and 4] It also shows total special taxes and special assessments levied for 2001 through 2010.

Air transportation company property is also assessed by the State Board of Equalization but the tax revenue is collected by the Tax Commissioner and allocated to cities or municipal airport authorities where air transportation companies make regularly scheduled landings. The State Board of Equalization assesses the telecommunications gross receipts tax in lieu of property tax on telecommunications carrier property. \$8.4 million from the telecommunications tax is allocated annually to political subdivisions based on a statutory formula. Any revenue in excess of \$8.4 million is deposited in the State General Fund.

In addition to property taxes levied on taxable property, payments in lieu of property taxes are levied on State Game and Fish Land; Land Owned by the Board of University and School Lands or State Treasurer; National Guard Land; Farmland or Ranchland Owned by Nonprofit Organizations for Conservation Purposes; Land Acquired by the State Water Commission for the Devils Lake Project; Carbon Dioxide Pipeline; and the Workforce Safety and Insurance Building. Those properties are valued the same as similar properties in the district and are subject to the same mill rate. Taxes levied on those properties are not reported as property taxes. Based on the 2010 taxable valuations of those properties and the 2010 statewide average mill rate, those properties produced close to \$1.6 million of in-lieu taxes for participating political subdivisions.

#### **PROVISIONS OF PROPERTY TAX MEASURE**

The following comments are in response to Ms. Keller's request for a presentation regarding provisions of the property tax measure.

##### **Section 4**

The amendment to Section 4 of article X of the Constitution of North Dakota proposes to repeal property taxes but is silent on taxes levied in lieu of property taxes. It would seem reasonable to repeal payments in lieu of property tax if there were no property tax.

Subsection 1 under Section 4 replaces “[t]axes upon real property which were used before 2012 to fund operations ...” with other revenues. Taxes levied for 2011 will be collected and used during 2012. The language is confusing. ~

Subsection 2 under Section 4 directs alternative funding for the “share of elementary and secondary education not funded through state revenue sources before 2012.” That apparently means the share that was funded by property tax. Property taxes levied for 2011 will be collected and used for funding education in 2012. The language is confusing.

#### **Section 14**

The amendment to subsection 2 of Section 14 changes the bonding capacity of the state from 5 percent of the full and true value of all of the taxable property in the state to 5 percent of the market value of all of the property in the state, to be ascertained by the last assessment made for state and county purposes.” This raises the following questions:

1. Does “market value of all of the property in the state” include property exempt from property tax but required to be valued under N.D.C.C. § 57-02-14? Does it include other exempt property? Does it include property that makes payments in lieu of taxes? If so, how is market value of that property to be estimated? Does it include personal property?
2. Is it intended that assessment personnel will continue to determine market value of property annually, even though property tax is eliminated?
3. If not, is the bonding capacity based indefinitely on the last assessment made for state and county purposes? Is that the last assessment that was made for property tax purposes? Can it ever be updated to reflect changes in property and market value? -
4. Market value of agricultural property is not determined for assessment purposes, because agricultural property is valued on its agricultural (productivity) value, not market value. Where will market value of agricultural property be obtained? ~

#### **Section 15**

The amendment to Section 15 changes the debt limit for a political subdivision from 5 per centum upon the assessed value of the taxable property therein to 5 per centum upon the market value of the property therein. Additional special provisions currently exist for school districts, counties, and cities. The only change to those provisions is replacement of the word “assessed” with “market.”

1. The same questions concerning the amendment to Section 14 apply to Section 15.

2. Changing "assessed" value to "market" value doubles the bonding capacity of political subdivisions. Assessed value defined in § 57-02-01(3) is 50 percent of true and full value (agricultural value for agricultural property and market value for all other property). If a political subdivision's bonding capacity is now \$500,000, this provision will increase it to \$1 million.

**Effective date**

This measure was intended to be on the June 2011 ballot. The effective date of January 1, 2012, in Section 7 will have passed six months prior to the June 12, 2012, primary election. This creates concern as to how and when these provisions could be implemented. There appear to be timing issues that would have to be resolved.

This concludes my prepared testimony. I will be glad to try to answer any questions.

Table 3 - Summary of 2010 General and Special Property Taxes Levied by the State and Political Subdivisions (1 of 3)

County	State 1000	Garrison Diversion 1100	Counties 1200	Townships 1500	Cities 1600	County
Adams	8,268.27	---	1,268,442.71	79,060.48	117,320.86	Adams
Barnes	54,547.28	54,522.99	5,791,396.94	946,564.48	1,287,596.72	Barnes
Benson	17,583.02	17,583.02	2,094,446.58	310,178.58	135,550.92	Benson
Billings	7,733.52	---	664,605.43	---	35,765.78	Billings
Bottineau	37,368.08	37,368.08	3,848,760.64	562,416.35	561,366.42	Bottineau
Bowman	17,758.63	---	1,138,429.74	163,254.97	318,735.03	Bowman
Burke	11,001.87	---	852,105.60	156,886.62	84,182.15	Burke
Burleigh	271,152.52	271,152.52	15,282,715.07	433,801.37	18,031,934.32	Burleigh
Cass	487,519.91	487,530.79	34,975,190.03	1,156,729.86	31,200,853.40	Cass
Cavalier	30,110.41	---	3,979,163.73	535,536.42	433,712.81	Cavalier
Dickey	23,403.38	23,403.38	2,949,388.50	342,668.70	805,794.82	Dickey
Divide	12,377.99	---	1,161,144.53	238,290.31	92,825.10	Divide
Dunn	15,800.37	---	1,704,989.54	---	129,101.75	Dunn
Eddy	7,588.36	7,588.36	1,113,511.71	129,005.16	172,112.08	Eddy
Emmons	16,272.67	---	2,058,335.09	8,712.03	259,613.92	Emmons
Foster	15,082.98	15,082.98	1,615,692.89	271,953.42	450,353.38	Foster
Golden Valley	6,968.76	---	686,823.55	91,100.63	117,393.85	Golden Valley
Grand Forks	195,196.08	195,196.08	23,004,523.60	832,770.52	16,304,937.10	Grand Forks
Grant	10,192.97	---	1,494,148.85	36,335.21	136,928.35	Grant
Griggs	12,128.94	12,128.94	1,631,286.34	183,862.54	230,224.87	Griggs
Hettinger	11,031.64	---	1,387,470.52	165,896.97	205,748.62	Hettinger
Kidder	12,792.62	---	1,430,343.60	124,497.44	103,609.98	Kidder
LaMoure	22,280.87	22,265.75	2,387,281.77	365,040.28	398,257.57	LaMoure
Logan	8,775.00	---	1,178,088.30	28,979.49	165,597.81	Logan
McHenry	27,084.46	27,084.46	2,202,947.07	356,926.18	304,123.44	McHenry
McIntosh	11,747.71	---	1,704,541.29	4,829.74	217,921.69	McIntosh
McKenzie	23,413.15	23,413.09	1,147,796.52	121,079.94	233,383.72	McKenzie
McLean	38,549.74	38,549.74	2,899,328.12	195,389.23	640,851.40	McLean
Mercer	23,168.40	---	2,469,256.81	---	787,575.00	Mercer
Morton	80,564.68	---	10,580,451.95	10,399.69	4,564,934.94	Morton
Mountrail	36,984.47	---	2,642,521.35	471,097.48	560,121.33	Mountrail
Nelson	16,743.07	16,743.07	2,416,684.45	326,084.40	234,537.18	Nelson
Oliver	8,814.92	---	1,186,397.90	---	41,461.31	Oliver
Pembina	40,247.23	---	3,958,756.93	662,320.17	569,247.62	Pembina
Pierce	17,898.84	17,898.84	1,737,538.63	221,231.49	518,338.32	Pierce
Ramsey	32,798.21	32,798.21	4,426,120.67	417,534.16	1,421,410.42	Ramsey
Ransom	22,656.69	22,638.87	2,151,949.87	316,983.40	1,081,558.37	Ransom
Renville	13,256.59	13,256.59	1,059,220.34	209,863.42	193,474.61	Renville
Richland	59,237.62	59,237.62	7,952,604.60	975,804.74	2,277,185.56	Richland
Rolette	11,884.83	---	1,671,504.61	25,458.61	409,182.01	Rolette
Sargent	20,493.96	20,487.21	2,461,701.36	338,658.64	791,656.51	Sargent
Sheridan	7,647.74	7,647.74	833,931.56	55,798.98	43,100.10	Sheridan
Sioux	2,657.82	---	440,749.25	9,721.94	17,545.32	Sioux
Slope	6,318.60	---	307,169.22	70,695.05	4,254.39	Slope
Stark	67,287.97	---	7,365,954.00	---	4,013,381.14	Stark
Steele	19,535.17	19,535.17	2,061,270.59	399,290.72	183,603.30	Steele
Stutsman	64,141.04	64,103.10	7,171,665.16	828,200.87	3,851,574.07	Stutsman
Towner	14,457.94	---	1,984,606.68	237,881.75	237,937.85	Towner
Traill	32,537.08	32,537.08	4,596,455.56	597,656.81	820,147.43	Traill
Walsh	39,075.59	---	5,598,854.14	478,951.05	948,740.43	Walsh
Ward	187,146.02	187,146.02	13,462,930.00	998,690.05	13,337,201.69	Ward
Wells	21,776.14	21,776.14	2,420,637.46	275,041.30	380,598.41	Wells
Williams	70,798.01	69,663.77	6,471,579.59	615,897.46	2,298,230.78	Williams
Total	2,331,859.83	1,818,339.61	219,083,410.94	16,385,029.10	112,762,795.95	
	0.32%	0.25%	29.86%	2.23%	15.37%	



Table 3 - Summary of 2010 General and Special Property Taxes Levied by the State and Political Subdivisions (2 of 3)

County	City Park Districts 1700	Rural Ambulance 1800	Rural Fire Protection 1900	Hospital Districts 2000	School Districts 2100	Recreation Service District 2200	County
Adams	59,429.13	--	48,382.38	--	1,072,368.03	--	Adams
Barnes	466,839.37	--	114,306.61	--	6,914,170.76	--	Barnes
Benson	23,890.77	--	53,387.48	--	1,982,669.14	--	Benson
Billings	--	--	57,523.35	--	228,680.45	--	Billings
Bottineau	204,574.55	74,736.03	226,699.70	--	3,580,758.89	8,584.15	Bottineau
Bowman	133,345.22	--	51,943.65	--	1,877,857.29	--	Bowman
Burke	18,713.00	24,033.41	35,396.24	--	1,167,969.24	--	Burke
Burleigh	7,882,719.70	40,606.96	847,225.83	--	38,619,461.98	--	Burleigh
Cass	13,049,215.36	--	300,982.31	--	94,957,111.86	--	Cass
Cavalier	72,148.04	--	88,477.29	--	2,418,355.10	--	Cavalier
Dickey	151,027.09	--	26,311.67	--	3,184,438.00	--	Dickey
Divide	35,560.93	37,664.05	39,756.49	55,824.17	1,125,864.52	--	Divide
Dunn	31,912.55	45,880.05	181,368.44	--	1,738,647.40	--	Dunn
Eddy	65,244.00	--	21,575.15	--	915,442.13	--	Eddy
Emmons	34,511.90	--	81,022.36	76,644.45	1,829,846.85	--	Emmons
Foster	97,737.20	--	11,409.70	--	1,818,399.80	--	Foster
Golden Valley	32,860.74	--	40,860.05	--	697,722.63	--	Golden Valley
Grand Forks	5,646,324.13	--	187,703.10	--	27,233,145.33	--	Grand Forks
Grant	28,550.99	--	51,125.37	--	1,264,135.38	--	Grant
Griggs	30,988.35	--	14,724.91	--	1,767,981.00	--	Griggs
Hettinger	63,686.51	--	44,515.56	--	1,310,526.31	--	Hettinger
Kidder	36,108.97	--	55,874.89	--	1,385,081.48	--	Kidder
LaMoure	69,316.42	--	10,386.60	--	2,777,629.93	--	LaMoure
Logan	30,229.70	--	40,824.54	--	976,648.13	--	Logan
McHenry	58,661.95	--	122,929.87	--	3,503,559.62	--	McHenry
McIntosh	55,242.30	--	28,713.03	--	1,341,784.42	--	McIntosh
McKenzie	100,386.01	199.72	97,486.89	--	2,199,840.52	--	McKenzie
McLean	175,396.54	143,940.35	194,528.86	--	4,265,629.14	--	McLean
Mercer	233,955.98	--	70,004.42	--	3,176,999.56	--	Mercer
Morton	1,737,059.70	--	209,259.94	--	11,961,412.53	--	Morton
Mountrail	54,189.86	38,456.53	92,586.07	--	4,372,056.44	--	Mountrail
Nelson	36,228.37	21,143.13	88,901.39	--	1,781,178.09	--	Nelson
Oliver	4,842.44	--	43,224.68	--	1,063,042.02	--	Oliver
Pembina	89,202.90	--	76,238.62	--	5,332,070.60	--	Pembina
Pierce	62,607.66	--	60,808.25	--	2,492,955.96	--	Pierce
Ramsey	623,694.91	2,208.01	91,608.29	--	4,152,713.33	--	Ramsey
Ransom	95,043.93	--	111,379.71	--	2,993,698.34	--	Ransom
Renville	33,722.32	16,872.21	49,014.57	--	1,506,000.29	--	Renville
Richland	546,831.83	119,647.33	401,801.74	--	8,518,055.75	--	Richland
Rolette	41,423.59	--	43,092.98	--	1,563,614.47	278.35	Rolette
Sargent	75,742.00	14,773.23	134,457.00	--	2,792,673.50	--	Sargent
Sheridan	13,877.25	17,707.41	26,541.53	--	911,441.94	--	Sheridan
Sioux	--	--	3,799.39	--	306,829.02	--	Sioux
Slope	387.24	--	21,874.37	--	525,547.82	--	Slope
Stark	1,163,631.89	--	249,914.77	--	8,193,629.75	--	Stark
Steele	42,158.82	--	96,459.01	--	2,406,419.45	--	Steele
Stutsman	1,239,134.93	--	176,555.62	--	9,333,155.67	--	Stutsman
Towner	78,921.40	--	72,482.47	--	1,494,808.07	--	Towner
Traill	172,973.26	--	73,617.48	--	4,451,973.35	--	Traill
Walsh	324,776.56	350.35	154,340.33	--	5,617,967.10	--	Walsh
Ward	3,635,422.74	--	472,185.47	--	23,490,907.17	--	Ward
Wells	99,519.81	40,012.62	48,989.77	--	2,510,932.86	--	Wells
Williams	1,354,566.52	39,071.66	154,686.20	--	8,112,615.32	--	Williams
Total	40,414,537.33	677,303.05	6,099,266.39	132,468.62	331,218,423.73	8,862.50	
	5.51%	0.09%	0.83%	0.02%	45.14%	0.00%	

Table 3 - Summary of 2010 General and Special Property Taxes Levied by the State and Political Subdivisions (3 of 3)

County	Soil Conservation Districts 2300	Southwest Water Authority 2400	Subtotal Ad Valorem and Special Taxes	Special Assessments	Total Taxes and Special Assessments	County
Adams	8,268.27	8,268.27	2,669,808.40	2,748.11	2,672,556.51	Adams
Barnes	54,522.99	---	15,684,468.14	583,536.46	16,268,004.60	Barnes
Benson	25,847.10	---	4,661,136.61	18,026.03	4,679,162.64	Benson
Billings	---	7,733.52	1,002,042.05	---	1,002,042.05	Billings
Bottineau	78,796.17	---	9,221,429.06	612,764.31	9,834,193.37	Bottineau
Bowman	17,758.63	17,758.63	3,736,841.79	220.00	3,737,061.79	Bowman
Burke	24,754.84	---	2,375,042.97	82,503.43	2,457,546.40	Burke
Burleigh	289,849.97	---	81,970,620.24	10,667,992.43	92,638,612.67	Burleigh
Cass	438,265.49	---	177,053,399.01	37,896,906.53	214,950,305.54	Cass
Cavalier	30,110.41	---	7,587,614.21	349,496.91	7,937,111.12	Cavalier
Dickey	42,594.20	---	7,549,029.74	431,936.91	7,980,966.65	Dickey
Divide	9,902.22	---	2,809,210.31	108,069.57	2,917,279.88	Divide
Dunn	24,143.05	15,883.59	3,887,726.74	10,454.85	3,898,181.59	Dunn
Eddy	34,679.73	---	2,466,746.68	132,538.01	2,599,284.69	Eddy
Emmons	---	---	4,364,959.27	97,015.21	4,461,974.48	Emmons
Foster	38,310.73	---	4,334,023.08	201,408.01	4,535,431.09	Foster
Golden Valley	13,937.53	6,968.76	1,694,636.50	420.00	1,695,056.50	Golden Valley
Grand Forks	290,829.62	---	73,890,625.56	7,448,335.94	81,338,961.50	Grand Forks
Grant	21,099.13	10,192.97	3,052,709.22	175,949.61	3,228,658.83	Grant
Griggs	12,856.70	---	3,896,182.59	137,775.43	4,033,958.02	Griggs
Hettinger	19,746.64	11,031.64	3,219,654.41	71,170.99	3,290,825.40	Hettinger
Kidder	12,792.62	---	3,161,101.60	421,101.18	3,582,202.78	Kidder
LaMoure	22,265.75	---	6,074,724.94	152,244.06	6,226,969.00	LaMoure
Logan	8,775.00	---	2,437,917.97	80,865.81	2,518,783.78	Logan
McHenry	62,521.15	---	6,665,838.20	244,258.25	6,910,096.45	McHenry
McIntosh	38,650.02	---	3,403,430.20	147,740.35	3,551,170.55	McIntosh
McKenzie	35,074.30	---	3,982,073.86	622,488.55	4,604,562.41	McKenzie
McLean	63,316.60	---	8,655,479.72	746,604.57	9,402,084.29	McLean
Mercer	24,804.60	23,168.39	6,808,933.16	225,494.19	7,034,427.35	Mercer
Morton	96,613.71	80,511.38	29,321,208.52	5,461,503.46	34,782,711.98	Morton
Mountrail	26,005.30	---	8,294,018.83	438,418.75	8,732,437.58	Mountrail
Nelson	13,227.05	---	4,951,470.20	197,416.67	5,148,886.87	Nelson
Oliver	20,803.20	8,814.92	2,377,401.39	1,946.10	2,379,347.49	Oliver
Pembina	66,558.63	---	10,794,642.70	1,594,561.39	12,389,204.09	Pembina
Pierce	17,898.84	---	5,147,176.83	238,132.13	5,385,308.96	Pierce
Ramsey	43,949.50	---	11,244,835.71	386,129.14	11,630,964.85	Ramsey
Ransom	22,055.99	---	6,817,965.17	190,791.84	7,008,757.01	Ransom
Renville	15,245.06	---	3,109,926.00	40,494.69	3,150,420.69	Renville
Richland	59,237.62	---	20,969,644.41	2,050,519.75	23,020,164.16	Richland
Rolette	28,407.75	---	3,794,847.20	201,967.21	3,996,814.41	Rolette
Sargent	20,487.21	---	6,671,130.62	669,841.84	7,340,972.46	Sargent
Sheridan	15,065.99	---	1,932,760.24	5,063.90	1,937,824.14	Sheridan
Sioux	3,375.42	---	784,678.16	2,696.97	787,375.13	Sioux
Slope	8,098.69	6,318.57	950,663.95	---	950,663.95	Slope
Stark	68,852.74	67,287.97	21,189,940.23	378,615.51	21,568,555.74	Stark
Steele	19,535.17	---	5,247,807.40	419,137.79	5,666,945.19	Steele
Stutsman	---	---	22,728,530.46	2,168,034.77	24,896,565.23	Stutsman
Towner	29,349.71	---	4,150,445.87	148,992.71	4,299,438.58	Towner
Traill	32,537.08	---	10,810,435.13	2,399,789.26	13,210,224.39	Traill
Walsh	80,104.92	---	13,243,160.47	795,147.16	14,038,307.63	Walsh
Ward	41,388.58	---	55,813,017.74	1,629,401.71	57,442,419.45	Ward
Wells	47,907.52	---	5,867,192.03	367,924.63	6,235,116.66	Wells
Williams	93,070.65	---	19,280,179.96	948,754.10	20,228,934.06	Williams
Total	2,614,249.79	263,938.61	733,810,485.45	82,405,347.18	816,215,832.63	
	0.36%	0.04%	100.00%			

Table 9 - Taxes Levied on Classes of Property

	2001	2002	2003	2004	2005
<b>Ad Valorem Taxes</b>					
<b>Rural Real Estate</b>					
Agricultural	151,173,980.03	158,268,662.47	160,218,448.69	161,262,290.25	167,725,516.30
Residential	26,556,717.76	29,118,432.24	32,323,648.96	36,709,980.23	40,854,187.66
Commercial	12,100,011.35	12,505,866.76	13,055,527.81	13,926,136.91	14,576,510.27
<b>City Real Estate</b>					
Agricultural	679,506.69	672,167.77	7,837,116.28	690,770.66	727,869.83
Residential	188,512,312.58	200,478,524.47	208,033,027.08	229,778,173.83	251,117,067.35
Commercial	125,148,029.84	131,178,210.31	134,461,097.96	143,759,390.24	152,443,862.59
<b>Centrally Assessed</b>					
Railroads	5,556,919.67	5,675,553.17	6,189,071.70	6,066,817.72	5,972,166.32
Telecommunications	---	---	---	---	---
Telegraph	---	---	---	---	---
Electric, Gas and Heating	7,955,028.01	7,498,700.86	7,968,286.00	8,834,715.75	9,014,626.04
Pipelines	14,947,169.52	15,355,791.31	16,325,792.92	17,037,417.56	17,357,569.21
<b>Total Ad Valorem Taxes</b>	<b>532,629,675.45</b>	<b>560,751,909.36</b>	<b>586,412,017.40</b>	<b>618,065,693.15</b>	<b>659,789,375.57</b>
<b>Special Taxes and Special Assessments</b>					
Special Taxes	8,999,429.45	9,215,032.86	9,253,881.45	9,638,151.90	10,269,176.39
Special Assessments - Cities	43,140,184.77	45,756,518.50	49,057,311.87	53,105,854.92	55,773,003.60
Special Assessments - Rural	6,811,601.69	7,646,761.68	7,944,109.87	7,922,679.43	7,561,016.01
<b>Total Special Taxes and Assmts</b>	<b>58,951,215.91</b>	<b>62,618,313.04</b>	<b>66,255,303.19</b>	<b>70,666,686.25</b>	<b>73,603,196.00</b>
<b>Total Taxes and Special Assessments</b>	<b>591,580,891.36</b>	<b>623,370,222.40</b>	<b>652,667,320.59</b>	<b>688,732,379.40</b>	<b>733,392,571.57</b>

	2006	2007	2008	2009	2010
<b>Ad Valorem Taxes</b>					
<b>Rural Real Estate</b>					
Agricultural	176,450,842.59	180,084,435.40	182,548,569.34	153,447,345.79	163,916,124.43
Residential	44,250,707.91	49,074,523.19	54,767,231.90	47,428,398.52	50,043,148.65
Commercial	15,787,123.46	16,073,905.52	18,068,574.93	15,585,474.19	16,768,206.97
<b>City Real Estate</b>					
Agricultural	782,853.96	862,763.35	1,321,953.04	778,970.02	819,203.91
Residential	272,162,870.13	287,549,980.86	302,265,516.87	264,749,738.71	275,041,694.94
Commercial	164,039,131.96	175,086,810.90	183,522,084.69	161,628,914.93	170,029,219.53
<b>Centrally Assessed</b>					
Railroads	6,242,619.16	6,515,796.42	7,470,366.23	7,537,067.67	8,544,751.03
Telecommunications	---	---	---	---	---
Telegraph	---	---	---	---	---
Electric, Gas and Heating	9,501,151.85	8,489,655.37	9,244,781.30	10,360,117.92	12,602,183.43
Pipelines	17,210,320.29	16,802,866.90	17,189,396.78	17,233,350.58	24,223,710.77
<b>Total Ad Valorem Taxes</b>	<b>706,427,621.31</b>	<b>740,540,737.91</b>	<b>776,398,475.08</b>	<b>678,749,378.33</b>	<b>721,988,243.66</b>
<b>Special Taxes and Special Assessments</b>					
Special Taxes	10,822,165.57	22,866,195.96	12,503,126.60	14,435,371.76	11,822,241.79
Special Assessments - Cities	60,088,317.98	63,412,419.65	69,042,627.48	70,101,526.64	70,294,379.73
Special Assessments - Rural	8,190,325.57	9,578,180.99	11,012,250.10	11,324,900.61	12,110,967.45
<b>Total Special Taxes and Assmts</b>	<b>79,100,809.12</b>	<b>95,856,796.60</b>	<b>92,558,004.18</b>	<b>95,861,799.01</b>	<b>94,227,588.97</b>
<b>Total Taxes and Special Assessments</b>	<b>785,528,430.43</b>	<b>836,397,534.51</b>	<b>868,956,479.26</b>	<b>774,611,177.34</b>	<b>816,215,832.63</b>



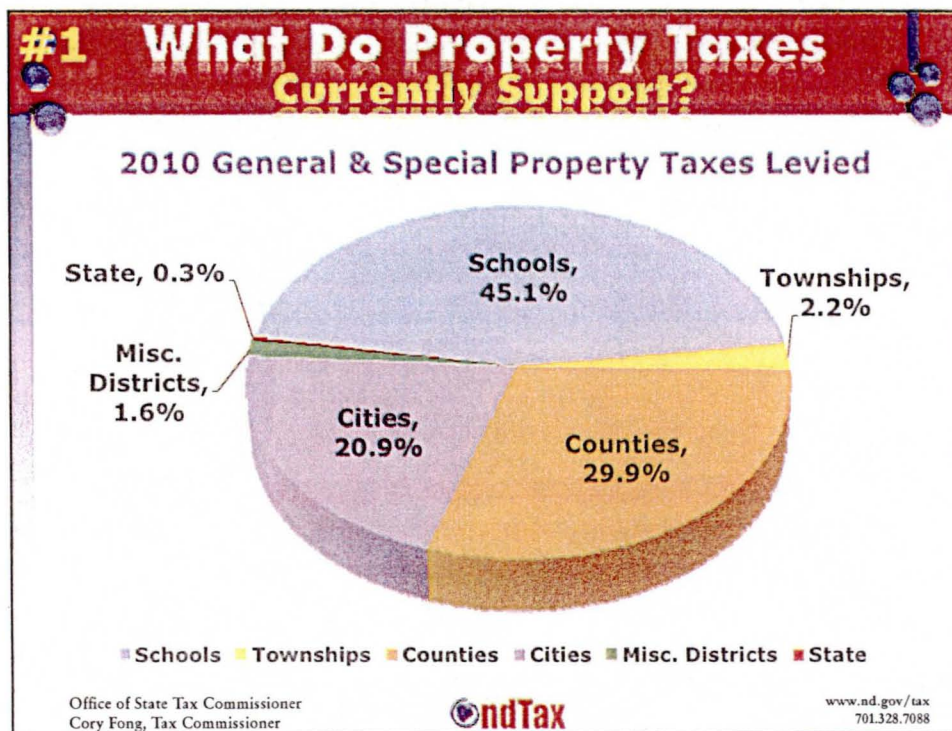
**Table 10 - Summary of Ad Valorem and Special Taxes - State and Political Subdivisions  
2001 - 2010**

Year	State	Garrison Diversion	Counties	Townships	Rural Fire Districts
2001	1,392,520.04	1,008,248.76	128,971,395.82	11,001,259.95	3,180,088.35
2002	1,456,346.19	1,064,288.44	136,538,093.45	11,278,681.28	3,484,038.74
2003	1,496,406.26	1,166,087.26	142,040,718.92	11,524,730.49	3,607,585.26
2004	1,563,143.84	1,226,095.87	149,301,504.29	11,718,954.32	3,777,179.02
2005	1,672,819.75	1,302,979.25	158,899,365.80	12,038,403.92	4,032,410.65
2006	1,809,619.38	1,419,686.64	170,053,291.81	12,482,113.20	4,330,800.08
2007	1,953,097.01	1,484,325.77	177,580,760.24	12,840,070.07	4,605,679.54
2008	2,028,365.51	1,596,671.78	188,012,477.60	13,757,211.11	4,750,446.30
2009	2,176,911.08	1,713,147.59	204,743,613.43	15,230,531.52	5,422,508.47
2010	2,331,859.83	1,818,339.61	219,083,410.94	16,385,029.10	6,099,266.39

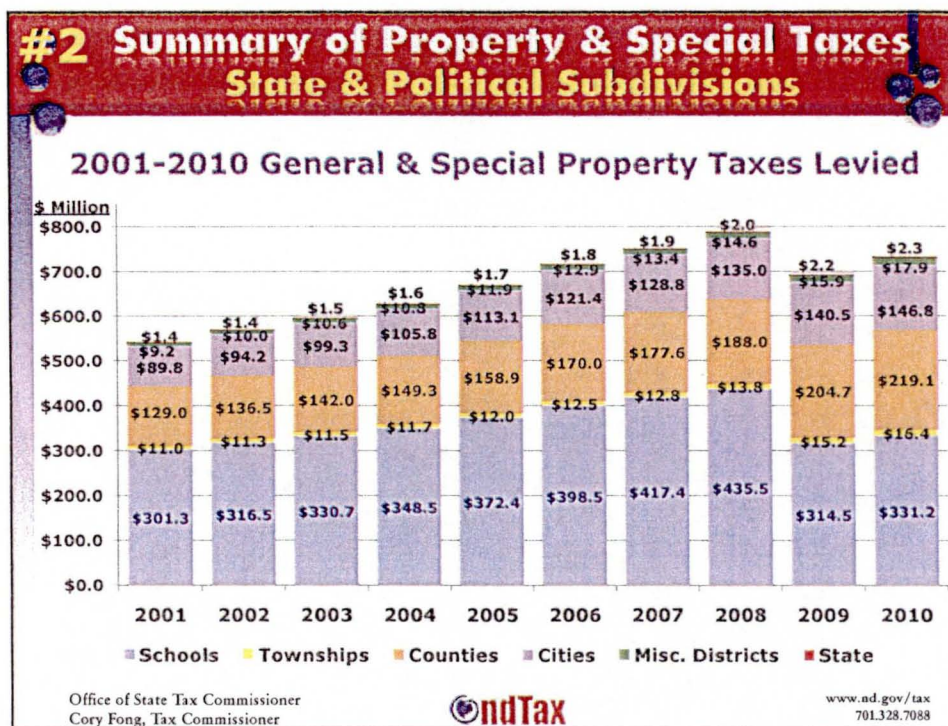
Year	Tax Increment Districts	School Districts	Cities	City Park Districts	West River/ Southwest Water
2001	3,536,184.51	301,260,883.11	67,557,868.64	22,281,229.54	164,915.47
2002	3,899,580.50	316,510,001.35	70,320,262.50	23,877,999.72	171,819.76
2003	4,219,650.01	330,731,965.46	73,985,843.27	25,301,671.28	175,366.22
2004	4,093,989.62	348,516,114.51	78,183,341.74	27,582,133.12	181,121.33
2005	4,661,970.10	372,430,278.82	82,969,577.72	30,171,421.69	188,812.86
2006	5,068,421.18	398,541,222.46	88,780,335.59	32,671,198.70	200,595.80
2007	4,904,442.73	417,394,456.44	93,471,245.70	35,367,161.99	215,508.81
2008	5,680,093.70	435,489,722.50	97,641,436.81	37,330,933.64	224,115.51
2009	5,623,404.36	314,553,138.94	101,825,703.22	38,682,199.06	249,478.03
2010	6,354,416.03	331,218,423.73	106,408,379.92	40,414,537.33	263,938.61

Year	Soil Conservation District	Hospital and Rural Ambulance	Recreation Service Districts	Total State and Local Taxes	Special Assessments
2001	893,348.46	379,857.11	1,307.14	541,629,106.90	49,951,786.46
2002	1,022,414.85	342,034.06	1,381.38	569,966,942.22	53,403,280.18
2003	1,024,932.52	388,928.99	2,012.89	595,665,898.83	57,001,421.76
2004	1,149,424.11	408,123.39	3,220.16	627,704,345.32	61,028,034.08
2005	1,186,299.53	500,468.07	3,742.21	670,058,550.37	63,334,021.20
2006	1,350,530.25	537,880.63	4,091.16	717,249,786.88	68,278,643.55
2007	1,525,674.96	627,028.22	4,384.41	751,973,835.89	72,990,600.64
2008	1,713,146.47	670,949.03	6,031.71	788,901,601.67	80,054,877.58
2009	2,226,380.57	728,939.97	8,793.85	693,184,750.09	81,426,427.25
2010	2,614,249.79	809,771.67	8,862.50	733,810,485.45	82,405,347.18

# Chart #1

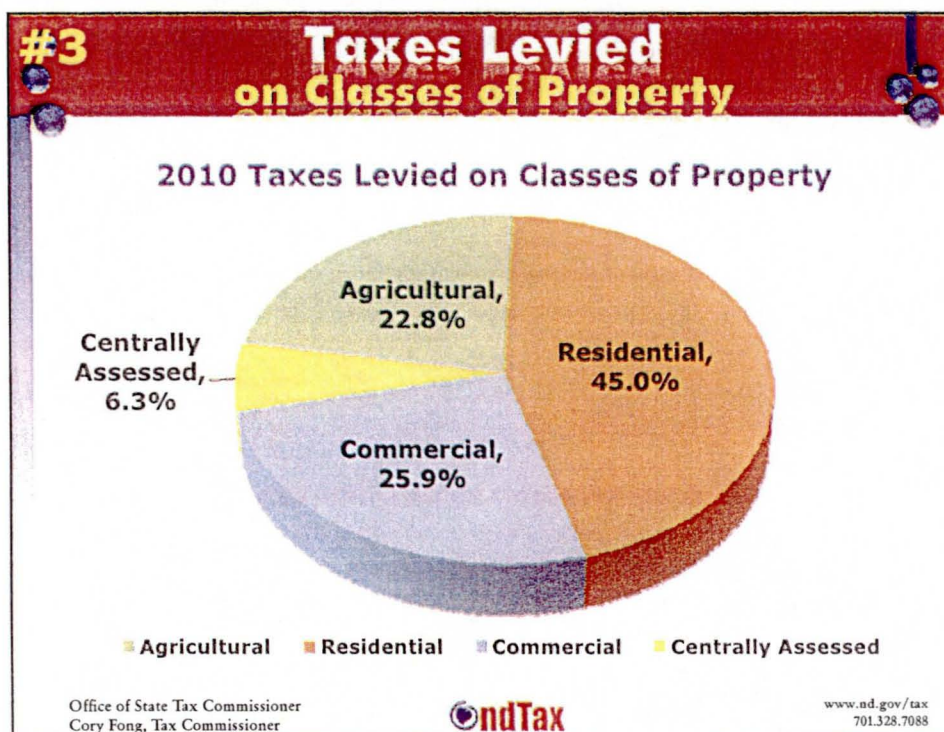


# Chart #2





# Chart #3



# Chart #4

