

**Testimony To The
INTERIM TAXATION COMMITTEE
Presented January 19, 2012 by
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North Dakota Association of Counties**

CONCERNING OUT-OF-STATE PROPERTY OWNERSHIP

Thank you, Chairman Cook for the opportunity to present the results of our organization's research into the ownership of taxable real property in North Dakota. The tables on the three pages following this testimony provide the information that we wish to convey, but it is important to briefly explain the process of its collection so that it can be clearly understood.

Representatives from GovernSoft, Software Innovations, Computer Professionals, and Computer Software Associates (collectively serving 47 counties) were contacted and asked to provide the functionality to export each of their client-counties' tax files in a manner permitting their analysis by the states to which the tax statements were sent. All four vendors were extremely helpful, and provided the functionality at no charge – seeking each county's permission to provide the data prior to delivery.

The identical information was requested directly from the three counties operating New World software systems, and the remaining three counties that have in-house developed tax software. These counties had greater challenges at a busy time of year, but were all able to provide the data in a similar manner so that could be combined with the others.

As noted, the nature of the data dictated that the resident status of the property owners be determined by the mailing address of the most recent (Dec. 2011) tax statement. While this may not be reflective in 100% of the cases, it appears that the methodology under-reports (rather than over-reports) non-residents.

County officials pointed out that tax statements for agricultural land are routinely mailed to the single resident owner when multiple owners are involved, and often resident tenants and operators elect to receive the statements for absentee landowners. Similarly, several counties noted that local business offices are generally mailed tax statements for those parcels that result in a tax payment from an out-of-state corporate office. As there was no way to screen these situations out, the results are believed to under-report non-resident land ownership.

It possibly should be noted that, while few in number, the out-of-state parcels include those with billings sent to Canada, the United Kingdom, South Africa, Dubai, and many other locations worldwide.

Out-of-State Ownership Taxes Paid & Percent of Total		
Residential	\$ 8 Million	2%
Agricultural	\$ 29 Million	16%
Commercial	\$ 90 Million	37%
All Property	\$126 Million	17%

The tables are fairly self-explanatory, but a bit overwhelming in the volume of data. To summarize; 83,000 or 13% of the state's 643,000 parcels are owned out-of-state, but the tax associated with these

parcels (\$126 Million) is 17% of the total tax – due to the larger percentage of high-value commercial property in out-of-state ownership. A summary of the data appears above.

Possibly of greater interest to this Committee's current study, is the second table which looks just at residential property. Here we see that 5% or 10,500 of the 209,000 parcels, but only 2% (\$8 million) of the value of residential property has out-of-state ownership. This suggests that, on the average, the higher value residential property remains in the hands of residents.

Following the table breaking down the commercial and agricultural parcels is a table addressing county debt. At the Committee's August meeting, a partial report on local government bonded indebtedness was provided to the Committee. Our Association took it upon itself to complete that study by interviewing county auditors in the remaining counties. The table shows the actual outstanding balances as of August 2011 for county government only.

Unlike cities, special assessment bonding is relatively rare in county government, and in fact, bonding in general is fairly infrequent – often related to disaster response.

The constitutional debt limit is also included in the table, indicating that only about 2% of the total bonding authority was exercised at that time. Some counties reported possible future bonding, but that is now largely "on-hold" due to the difficulty in bonding with the uncertainty of the Measure #2 impacts.

Thank you again for the opportunity to appear before this Committee, and I would be happy to try to answer any questions.

Analysis of Out-of-State Ownership of ALL Taxable Property

Based on Mailing Address of Tax Statement

COUNTY	Soft	Total Parcel Count				Total Taxes Levied			
		Total	In-State	Out-of-State	% Out-of-State	Total	In-State	Out-of-State	% Out-of-State
Adams	SI	5,179	3,529	1,650	31.9%	\$2,699,059	\$1,924,947	\$774,113	28.7%
Barnes	CP	13,486	12,047	1,439	10.7%	\$16,441,512	\$11,564,744	\$4,876,767	29.7%
Benson	GS	12,449	10,286	2,163	17.4%	\$5,124,625	\$4,153,949	\$970,676	18.9%
Billings	GS	2,015	1,747	268	13.3%	\$1,045,049	\$658,556	\$386,494	37.0%
Bottineau	GS	17,718	15,222	2,496	14.1%	\$9,471,870	\$7,826,736	\$1,645,134	17.4%
Bowman	GS	7,463	6,172	1,291	17.3%	\$4,067,621	\$2,499,349	\$1,568,272	38.6%
Burke	SI	6,734	5,526	1,208	17.9%	\$2,736,468	\$1,906,545	\$829,923	30.3%
Burleigh	IH	41,436	39,006	2,430	5.9%	\$82,402,570	\$74,832,152	\$7,570,419	9.2%
Cass	NW	57,917	54,066	3,851	6.6%	\$178,476,873	\$159,015,012	\$19,461,862	10.9%
Cavalier	SI	11,834	9,878	1,956	16.5%	\$7,755,152	\$5,713,646	\$2,041,506	26.3%
Dickey	SI	8,227	6,872	1,355	16.5%	\$7,952,127	\$6,163,619	\$1,788,507	22.5%
Divide	GS	7,936	6,230	1,706	21.5%	\$3,007,539	\$2,359,622	\$647,918	21.5%
Dunn	CP	8,852	7,993	859	9.7%	\$4,202,939	\$2,381,201	\$1,821,739	43.3%
Eddy	GS	5,328	4,304	1,024	19.2%	\$2,719,821	\$2,103,877	\$615,944	22.6%
Emmons	GS	9,782	8,207	1,575	16.1%	\$4,698,000	\$3,635,328	\$1,062,672	22.6%
Foster	SI	4,521	4,034	487	10.8%	\$4,491,842	\$3,606,698	\$885,144	19.7%
Golden Valley	SI	2,900	2,364	536	18.5%	\$1,747,659	\$1,130,010	\$617,648	35.3%
Grand Forks	NW	31,041	27,868	3,173	10.2%	\$83,157,758	\$69,572,830	\$13,584,928	16.3%
Grant	SI	8,611	7,241	1,370	15.9%	\$3,257,838	\$2,676,041	\$581,797	17.9%
Griggs	GS	5,351	4,437	914	17.1%	\$4,260,955	\$3,235,897	\$1,025,058	24.1%
Hettinger	GS	7,234	6,328	906	12.5%	\$3,981,765	\$2,854,038	\$1,127,727	28.3%
Kidder	SI	7,678	7,004	674	8.8%	\$3,120,413	\$2,670,491	\$449,922	14.4%
Lamoure	CP	8,998	7,864	1,134	12.6%	\$6,161,757	\$5,211,561	\$950,196	15.4%
Logan	SI	5,818	5,174	644	11.1%	\$2,680,470	\$2,348,664	\$331,806	12.4%
McHenry	GS	14,280	12,274	2,006	14.0%	\$4,746,622	\$3,049,199	\$1,697,423	35.8%
McIntosh	SI	7,777	6,625	1,152	14.8%	\$3,590,718	\$2,681,310	\$909,408	25.3%
McKenzie	CP	11,317	7,924	3,393	30.0%	\$4,602,593	\$2,447,313	\$2,155,280	46.8%
McLean	GS	17,863	15,779	2,084	11.7%	\$9,050,973	\$8,103,170	\$947,803	10.5%
Mercer	IH	10,324	9,776	548	5.3%	\$6,947,727	\$6,624,751	\$322,976	4.6%
Morton	CP	20,254	19,212	1,042	5.1%	\$27,377,394	\$24,722,702	\$2,654,692	9.7%
Mountrail	CP	13,106	11,253	1,853	14.1%	\$9,859,007	\$4,560,111	\$5,298,896	53.7%
Nelson	GS	7,667	6,526	1,141	14.9%	\$5,360,468	\$3,145,045	\$2,215,423	41.3%
Oliver	SI	4,273	3,924	349	8.2%	\$1,788,555	\$1,691,415	\$97,139	5.4%
Pembina	CP	12,173	10,458	1,715	14.1%	\$11,020,146	\$7,275,746	\$3,744,399	34.0%
Pierce	SI	7,940	6,835	1,105	13.9%	\$5,319,472	\$4,521,300	\$798,172	15.0%
Ramsey	GS	14,199	11,862	2,337	16.5%	\$11,801,811	\$10,173,624	\$1,628,187	13.8%
Ransom	CP	8,289	7,609	680	8.2%	\$7,309,659	\$5,123,641	\$2,186,019	29.9%
Renville	GS	6,859	5,611	1,248	18.2%	\$3,491,649	\$2,880,436	\$611,213	17.5%
Richland	GS	16,723	14,059	2,664	15.9%	\$21,880,318	\$17,313,138	\$4,567,180	20.9%
Rolette	GS	8,278	7,222	1,056	12.8%	\$3,753,794	\$3,313,053	\$440,741	11.7%
Sargent	CP	6,742	5,666	1,076	16.0%	\$6,958,583	\$5,059,386	\$1,899,197	27.3%
Sheridan	GS	6,780	5,157	1,623	23.9%	\$2,115,988	\$1,788,106	\$327,882	15.5%
Sioux	SI	3,094	1,976	1,118	36.1%	\$750,459	\$462,895	\$287,564	38.3%
Slope	CSA	3,527	2,921	606	17.2%	\$1,236,769	\$824,099	\$412,669	33.4%
Stark	GS	19,770	17,524	2,246	11.4%	\$23,073,096	\$20,625,134	\$2,447,962	10.6%
Steele	GS	5,917	3,974	1,943	32.8%	\$5,643,293	\$3,480,581	\$2,162,712	38.3%
Stutsman	CP	20,089	17,767	2,322	11.6%	\$23,694,398	\$19,523,615	\$4,170,783	17.6%
Towner	GS	7,934	6,472	1,462	18.4%	\$4,180,462	\$3,453,455	\$727,007	17.4%
Traill	GS	10,230	8,715	1,515	14.8%	\$10,700,975	\$8,336,111	\$2,364,864	22.1%
Walsh	GS	15,077	13,287	1,790	11.9%	\$13,211,424	\$10,392,252	\$2,819,173	21.3%
Ward	NW	33,913	31,274	2,639	7.8%	\$53,456,881	\$45,983,411	\$7,473,470	14.0%
Wells	SI	10,399	8,741	1,658	15.9%	\$6,379,625	\$4,950,446	\$1,429,179	22.4%
Williams	IH	20,338	16,823	3,515	17.3%	\$20,022,921	\$16,159,020	\$3,863,902	19.3%
TOTAL		643,640	560,645	82,995	12.9%	\$754,987,464	\$628,709,977	\$126,277,487	16.7%

GS=GovernSoft (22); SI=Software Innovations (14); CP=Computer Professionals (10); CSA=Computer Software Associates (1); NW= New World (3); IH=In-House Software (3)

Analysis of Out-of-State Ownership of RESIDENTIAL Property

Based on Mailing Address of Tax Statement

COUNTY	Residential Parcels				Residential Taxes Levied			
	Total	In-State	Out-of-State	% Out-of-State	Total	In-State	Out-of-State	% Out-of-State
Adams	1,094	908	186	17.0%	\$508,652	\$470,198	\$38,453	7.6%
Barnes	3,835	3,683	152	4.0%	\$4,411,742	\$4,276,538	\$135,205	3.1%
Benson	1,773	1,472	301	17.0%	\$658,025	\$533,953	\$124,072	18.9%
Billings	376	357	19	5.1%	\$109,515	\$103,890	\$5,625	5.1%
Bottineau	3,366	3,079	287	8.5%	\$3,475,535	\$3,231,160	\$244,375	7.0%
Bowman	1,106	1,030	76	6.9%	\$989,838	\$937,136	\$52,702	5.3%
Burke	1,148	974	174	15.2%	\$222,658	\$202,487	\$20,170	9.1%
Burleigh	23,438	23,141	297	1.3%	\$51,909,937	\$51,390,500	\$519,437	1.0%
Cass	40,787	39,525	1,262	3.1%	\$100,876,929	\$98,819,037	\$2,057,892	2.0%
Cavalier	2,558	2,123	435	17.0%	\$783,580	\$725,914	\$57,665	7.4%
Dickey	1,519	1,390	129	8.5%	\$1,220,631	\$1,166,572	\$54,059	4.4%
Divide	854	770	84	9.8%	\$319,016	\$303,269	\$15,747	4.9%
Dunn	900	798	102	11.3%	\$344,074	\$324,606	\$19,468	5.7%
Eddy	1,019	855	164	16.1%	\$587,124	\$531,022	\$56,102	9.6%
Emmons	1,474	1,327	147	10.0%	\$634,924	\$595,328	\$39,596	6.2%
Foster	992	956	36	3.6%	\$782,308	\$767,814	\$14,494	1.9%
Golden Valley	609	561	48	7.9%	\$256,623	\$223,932	\$32,691	12.7%
Grand Forks	16,454	15,817	637	3.9%	\$41,518,679	\$40,341,658	\$1,177,021	2.8%
Grant	815	744	71	8.7%	\$297,982	\$276,151	\$21,832	7.3%
Griggs	958	858	100	10.4%	\$674,416	\$643,585	\$30,831	4.6%
Hettinger	926	822	104	11.2%	\$431,666	\$395,544	\$36,122	8.4%
Kidder	1,068	998	70	6.6%	\$468,762	\$452,091	\$16,671	3.6%
Lamoure	2,493	2,255	238	9.5%	\$773,384	\$727,257	\$46,127	6.0%
Logan	687	604	83	12.1%	\$331,915	\$310,260	\$21,655	6.5%
McHenry	2,741	2,427	314	11.5%	\$538,574	\$512,169	\$26,405	4.9%
McIntosh	1,278	1,121	157	12.3%	\$490,498	\$448,204	\$42,294	8.6%
McKenzie	1,473	1,132	341	23.2%	\$793,674	\$675,013	\$118,661	15.0%
McLean	5,861	5,486	375	6.4%	\$3,658,374	\$3,538,744	\$119,630	3.3%
Mercer	5,030	4,891	139	2.8%	\$4,105,845	\$4,048,363	\$57,482	1.4%
Morton	7,966	7,821	145	1.8%	\$17,210,044	\$16,994,539	\$215,505	1.3%
Mountrail	2,036	1,890	146	7.2%	\$1,318,500	\$1,250,688	\$67,812	5.1%
Nelson	1,587	1,449	138	8.7%	\$472,383	\$454,393	\$17,990	3.8%
Oliver	689	652	37	5.4%	\$489,268	\$478,151	\$11,117	2.3%
Pembina	2,984	2,767	217	7.3%	\$1,703,438	\$1,650,580	\$52,858	3.1%
Pierce	1,262	1,185	77	6.1%	\$986,174	\$960,853	\$25,321	2.6%
Ramsey	3,405	3,261	144	4.2%	\$4,734,538	\$4,634,472	\$100,067	2.1%
Ransom	3,163	3,032	131	4.1%	\$1,838,266	\$1,803,749	\$34,517	1.9%
Renville	1,008	950	58	5.8%	\$503,080	\$486,944	\$16,135	3.2%
Richland	5,325	5,025	300	5.6%	\$6,885,624	\$6,676,426	\$209,198	3.0%
Rolette	1,586	1,498	88	5.5%	\$994,965	\$955,757	\$39,208	3.9%
Sargent	1,771	1,611	160	9.0%	\$906,327	\$883,226	\$23,100	2.5%
Sheridan	675	567	108	16.0%	\$166,867	\$154,197	\$12,670	7.6%
Sioux	359	272	87	24.2%	\$36,227	\$29,312	\$6,915	19.1%
Slope	165	140	25	15.2%	\$13,942	\$11,920	\$2,022	14.5%
Stark	7,944	7,720	224	2.8%	\$14,318,307	\$14,046,614	\$271,693	1.9%
Steele	973	917	56	5.8%	\$521,595	\$500,867	\$20,729	4.0%
Stutsman	6,252	5,998	254	4.1%	\$9,925,193	\$9,664,503	\$260,690	2.6%
Towner	858	750	108	12.6%	\$413,185	\$385,147	\$28,038	6.8%
Traill	3,090	2,898	192	6.2%	\$2,942,190	\$2,839,836	\$102,354	3.5%
Walsh	4,501	4,222	279	6.2%	\$3,133,558	\$3,045,454	\$88,104	2.8%
Ward	16,290	15,784	506	3.1%	\$28,721,506	\$28,075,339	\$646,167	2.2%
Wells	2,527	2,276	251	9.9%	\$777,680	\$745,586	\$32,094	4.1%
Williams	5,789	5,512	277	4.8%	\$7,604,050	\$7,393,002	\$211,048	2.8%
TOTAL	208,837	198,301	10,536	5.0%	\$328,791,787	\$321,093,949	\$7,697,839	2.3%

Out-of-State Ownership of COMMERCIAL & AGRICULTURAL Property

Based on Mailing Address of Tax Statement

COUNTY	Commercial Taxes Levied				Agricultural Taxes Levied			
	Total	In-State	Out-of-State	% Out-of-State	Total	In-State	Out-of-State	% Out-of-State
Adams	\$359,631	\$246,373	\$113,258	31.5%	\$1,830,776	\$1,208,375	\$622,401	34.0%
Barnes	\$6,073,204	\$2,080,340	\$3,992,864	65.7%	\$5,956,565	\$5,207,867	\$748,698	12.6%
Benson	\$870,758	\$530,429	\$340,330	39.1%	\$3,595,842	\$3,089,568	\$506,274	14.1%
Billings	\$646,416	\$298,350	\$348,066	53.8%	\$289,118	\$256,316	\$32,802	11.3%
Buttouteau	\$1,629,970	\$953,027	\$676,944	41.5%	\$4,366,364	\$3,642,549	\$723,815	16.6%
Bowman	\$2,095,595	\$743,166	\$1,352,429	64.5%	\$982,189	\$819,047	\$163,141	16.6%
Burke	\$343,632	\$81,736	\$261,896	76.2%	\$2,170,178	\$1,622,321	\$547,857	25.2%
Burleigh	\$27,093,507	\$20,187,111	\$6,906,396	25.5%	\$3,399,126	\$3,254,541	\$144,585	4.3%
Cass	\$68,491,930	\$52,717,663	\$15,774,268	23.0%	\$9,108,014	\$7,478,312	\$1,629,702	17.9%
Cavalier	\$1,403,393	\$349,360	\$1,054,034	75.1%	\$5,568,179	\$4,638,372	\$929,806	16.7%
Dickey	\$1,699,912	\$806,174	\$893,738	52.6%	\$5,031,584	\$4,190,874	\$840,710	16.7%
Divide	\$437,485	\$329,684	\$107,802	24.6%	\$2,251,038	\$1,726,669	\$524,369	23.3%
Dunn	\$2,078,348	\$419,934	\$1,658,414	79.8%	\$1,780,517	\$1,636,660	\$143,857	8.1%
Eddy	\$491,730	\$236,700	\$255,030	51.9%	\$1,640,967	\$1,336,155	\$304,812	18.6%
Emmons	\$778,237	\$330,612	\$447,625	57.5%	\$3,284,838	\$2,709,388	\$575,451	17.5%
Foster	\$1,018,183	\$408,398	\$609,784	59.9%	\$2,691,351	\$2,430,485	\$260,866	9.7%
Golden Valley	\$416,251	\$107,323	\$308,928	74.2%	\$1,074,784	\$798,756	\$276,029	25.7%
Grand Forks	\$32,197,879	\$21,361,789	\$10,836,090	33.7%	\$9,441,199	\$7,869,382	\$1,571,817	16.6%
Grant	\$219,402	\$133,777	\$85,625	39.0%	\$2,740,454	\$2,266,113	\$474,341	17.3%
Griggs	\$833,061	\$310,113	\$522,949	62.8%	\$2,753,478	\$2,282,200	\$471,278	17.1%
Hettinger	\$973,165	\$244,368	\$728,797	74.9%	\$2,576,934	\$2,214,126	\$362,808	14.1%
Kidder	\$393,686	\$157,866	\$235,820	59.9%	\$2,257,964	\$2,060,534	\$197,430	8.7%
Lamoure	\$801,450	\$498,437	\$303,014	37.8%	\$4,586,923	\$3,985,868	\$601,055	13.1%
Logan	\$182,461	\$114,387	\$68,075	37.3%	\$2,166,094	\$1,924,018	\$242,076	11.2%
McHenry	\$1,709,129	\$308,575	\$1,400,554	81.9%	\$2,498,919	\$2,228,455	\$270,464	10.8%
McIntosh	\$684,628	\$192,248	\$492,380	71.9%	\$2,415,592	\$2,040,858	\$374,734	15.5%
McKenzie	\$2,278,058	\$712,196	\$1,565,862	68.7%	\$1,530,862	\$1,060,104	\$470,758	30.8%
McLean	\$1,258,468	\$954,999	\$303,468	24.1%	\$4,134,131	\$3,609,427	\$524,704	12.7%
Mercer	\$1,392,384	\$1,226,388	\$165,997	11.9%	\$1,449,531	\$1,350,000	\$99,531	6.9%
Morton	\$6,883,154	\$4,642,685	\$2,240,470	32.6%	\$3,284,195	\$3,085,478	\$198,717	6.1%
Mountrail	\$5,772,197	\$949,667	\$4,822,530	83.5%	\$2,768,310	\$2,359,756	\$408,554	14.8%
Nelson	\$1,965,000	\$279,845	\$1,685,155	85.8%	\$2,923,085	\$2,410,806	\$512,278	17.5%
Oliver	\$184,329	\$177,368	\$6,962	3.8%	\$1,114,957	\$1,035,897	\$79,061	7.1%
Pembina	\$3,342,550	\$709,382	\$2,633,168	78.8%	\$5,974,157	\$4,915,785	\$1,058,373	17.7%
Pierce	\$1,414,111	\$986,174	\$427,937	30.3%	\$2,919,187	\$2,574,273	\$344,914	11.8%
Ramsey	\$3,311,613	\$2,373,936	\$937,677	28.3%	\$3,755,660	\$3,165,217	\$590,443	15.7%
Ransom	\$2,489,472	\$641,162	\$1,848,310	74.2%	\$2,981,922	\$2,678,730	\$303,192	10.2%
Renville	\$372,355	\$232,549	\$139,806	37.5%	\$2,616,214	\$2,160,942	\$455,272	17.4%
Richland	\$6,022,210	\$3,224,654	\$2,797,556	46.5%	\$8,972,485	\$7,412,059	\$1,560,426	17.4%
Rolette	\$602,243	\$516,710	\$85,533	14.2%	\$2,156,586	\$1,840,586	\$315,999	14.7%
Sargent	\$2,087,743	\$882,155	\$1,205,588	57.7%	\$3,964,514	\$3,294,005	\$670,509	16.9%
Sheridan	\$188,458	\$119,362	\$69,096	36.7%	\$1,760,663	\$1,514,548	\$246,116	14.0%
Sioux	\$31,437	\$27,282	\$4,155	13.2%	\$682,795	\$406,301	\$276,494	40.5%
Slope	\$291,340	\$10,328	\$281,012	96.5%	\$931,487	\$801,851	\$129,636	13.9%
Stark	\$6,461,997	\$4,452,147	\$2,009,850	31.1%	\$2,292,792	\$2,126,372	\$166,420	7.3%
Steele	\$2,026,906	\$309,183	\$1,717,723	84.7%	\$3,094,792	\$2,670,532	\$424,260	13.7%
Stutsman	\$6,641,986	\$3,789,659	\$2,852,327	42.9%	\$7,127,219	\$6,069,453	\$1,057,766	14.8%
Towner	\$383,791	\$330,836	\$52,955	13.8%	\$3,383,487	\$2,737,472	\$646,014	19.1%
Traill	\$2,217,232	\$1,239,198	\$978,034	44.1%	\$5,541,553	\$4,257,078	\$1,284,475	23.2%
Walsh	\$2,882,032	\$1,185,876	\$1,696,156	58.9%	\$7,195,834	\$6,160,922	\$1,034,912	14.4%
Ward	\$19,335,898	\$13,247,324	\$6,088,575	31.5%	\$5,399,477	\$4,660,748	\$738,728	13.7%
Wells	\$1,068,364	\$375,159	\$693,206	64.9%	\$4,533,581	\$3,829,702	\$703,879	15.5%
Williams	\$6,332,098	\$3,557,157	\$2,774,941	43.8%	\$6,085,555	\$5,211,132	\$874,423	14.4%
	\$241,160,473	\$151,301,317	\$89,859,156	37.3%	\$185,034,019	\$156,316,984	\$28,717,035	15.5%

Summary of County Debt Survey (County Gov. Only)

Outstanding Balances - August 2011 - Dollars in Millions

	Special Assessment Bonds	General Obligation Bonds	Revenue Bonds & Certificates of Indebtedness	Approx. County Constitutional Debt Limit (5% of Assessed Value)
ADAMS				\$4
BARNES				\$28
BENSON				\$9
BILLINGS				\$3
BOTTINEAU				\$19
BOWMAN				\$8
BURKE				\$5
BURLEIGH	\$3.4			\$147
CASS	\$9.5			\$262
CAVALIER		\$0.8		\$15
DICKEY		\$0.3	\$3.5	\$12
DIVIDE				\$6
DUNN				\$8
EDDY				\$4
EMMONS				\$8
FOSTER				\$8
GOLDEN VALLEY				\$4
GRAND FORKS		\$18.1	\$4.5	\$103
GRANT				\$5
GRIGGS				\$6
HETTINGER				\$5
KIDDER				\$6
LaMOURE		\$0.4		\$11
LOGAN				\$4
McHENRY				\$13
McINTOSH				\$6
McKENZIE				\$11
McLEAN			\$2.2	\$20
MERCER				\$11
MORTON	\$0.3			\$43
MOUNTRAIL				\$18
NELSON				\$8
OLIVER				\$4
PEMBINA				\$20
PIERCE				\$9
RAMSEY		\$1.6	\$1.0	\$17
RANSOM		\$0.1		\$11
RENVILLE				\$7
RICHLAND		\$3.0		\$30
ROLETTE				\$6
SARGENT		\$0.5		\$11
SHERIDAN				\$4
SIOUX				\$1
SLOPE				\$3
STARK				\$36
STEELE		\$0.1		\$12
STUTSMAN		\$0.4		\$34
TOWNER				\$7
TRAILL		\$0.2		\$16
WALSH		\$0.3		\$20
WARD	\$0.6			\$99
WELLS			\$0.1	\$11
WILLIAMS				\$36
TOTAL	\$13.9	\$26.0	\$11.3	\$1,138.0

Does not include lease purchase agreements for equipment